

CITY OF SAINT PAUL  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL  
SECTION

---

REQUIRED SUPPLEMENTARY INFORMATION

City of Saint Paul, Minnesota  
**SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE BUDGET AND ACTUAL  
 GENERAL FUND**  
 For the Fiscal Year Ended December 31, 2004

Schedule 1

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
<b>REVENUES</b>				
Taxes				
Property Taxes	41,895,440	39,105,580	39,235,087	129,507
Gross Earnings Franchise Fees	17,730,603	17,730,603	17,983,409	252,806
Hotel-Motel Tax	609,080	761,080	673,208	(87,872)
Other Taxes	123,560	123,560	165,357	41,797
Total Taxes	60,358,683	57,720,823	58,057,061	336,238
Licenses and Permits	884,320	884,320	872,106	(12,214)
Intergovernmental Revenue	60,693,655	64,248,053	65,260,620	1,012,567
Fees, Sales and Services	13,673,319	13,867,619	12,922,433	(945,186)
Investment Income				
Interest Earned On Investments	2,976,500	2,434,000	3,537,138	1,103,138
Decrease in Fair Value of Investments	-	-	(819,998)	(819,998)
Interest Earned On Securities Lending	-	1,775,821	1,775,821	-
Miscellaneous Revenue - Other	561,435	1,035,249	1,136,009	100,760
Total Revenues	139,147,912	141,965,885	142,741,190	775,305
<b>EXPENDITURES</b>				
Current				
General Government				
City Council	2,221,382	2,217,733	2,217,733	-
Mayor	1,301,322	1,294,083	1,268,976	25,107
Citizen Service	1,099,959	1,099,841	1,039,178	60,663
City Attorney	5,205,835	5,191,942	5,063,378	128,564
Financial Services	2,213,806	2,215,704	1,849,559	366,145
Human Resources	3,081,934	3,068,588	2,877,735	190,853
Human Rights	532,632	532,632	504,108	28,524
Technology	5,780,152	5,756,385	5,113,783	642,602
Total General Government	21,437,022	21,376,908	19,934,450	1,442,458
Public Safety				
Police	56,124,290	57,590,669	56,307,762	1,282,907
Fire and Safety Services	40,860,367	40,812,403	40,100,426	711,977
License, Inspection and Environmental Protection	741,919	741,919	714,386	27,533
Neighborhood Housing and Property Improvement	2,444,647	2,812,671	2,791,828	20,843
Total Public Safety	100,171,223	101,957,662	99,914,402	2,043,260
Highways and Streets	5,161,818	5,161,818	4,960,920	200,898
Culture and Recreation	21,387,047	22,207,738	22,005,540	202,198
Housing and Economic Development	108,483	108,670	84,358	24,312
Miscellaneous - Other	5,679,959	6,460,385	6,025,438	434,947
Debt Service				
Other Debt Principal	1,255,618	1,055,618	470,000	585,618
Interest - Securities Lending	-	1,699,384	1,699,384	-
Interest - Other Debt	-	-	585,341	(585,341)
Total Expenditures	155,201,170	160,028,183	155,679,833	4,348,350
Deficiency of Revenues Under Expenditures	(16,053,258)	(18,062,298)	(12,938,643)	5,123,655
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	9,461,732	10,715,792	10,101,003	(614,789)
Transfers Out	(2,168,050)	(2,313,388)	(2,212,855)	100,533
Capital Lease	-	1,008,250	1,008,250	-
Sale of Capital Assets	31,000	31,000	37,731	6,731
Total Other Financing Sources (Uses)	7,324,682	9,441,654	8,934,129	(507,525)
Net Change in Fund Balance	(8,728,576)	(8,620,644)	(4,004,514)	4,616,130
<b>FUND BALANCE, January 1</b>	37,844,899	37,844,899	37,844,899	-
<b>FUND BALANCE, December 31</b>	29,116,323	29,224,255	33,840,385	4,616,130

The notes to the required supplementary information are an integral part of this statement.

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED**  
**MAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 2

	Library Agency				HRA General Fund			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	7,073,476	6,593,587	6,565,125	(28,462)	761,746	761,746	766,059	4,313
Delinquent Taxpayer	-	-	-	-	-	-	11,902	11,902
Total Property Taxes	7,073,476	6,593,587	6,565,125	(28,462)	761,746	761,746	777,961	16,215
Contamination Tax	-	-	261	261	-	-	-	-
Total Tax	7,073,476	6,593,587	6,565,386	(28,201)	761,746	761,746	777,961	16,215
Intergovernmental Revenue	5,441,600	5,921,489	5,985,460	63,971	61,625	61,625	38,346	(23,279)
Fees, Sales and Services	16,850	16,850	55,241	38,391	1,525,469	9,210,969	1,573,759	(7,637,210)
Investment Income								
Interest Earned on Investments	-	-	-	-	262,500	262,500	201,565	(60,935)
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(64,617)	(64,617)
Miscellaneous - Other	1,113,056	1,113,056	958,066	(154,990)	-	48,416	28,674	(19,742)
Total Revenues	13,644,982	13,644,982	13,564,153	(80,829)	2,611,340	10,345,256	2,555,688	(7,789,568)
<b>EXPENDITURES</b>								
Current								
Culture and Recreation	13,652,961	13,614,408	13,426,119	188,289	-	-	-	-
Housing and Economic Development	-	-	-	-	3,416,723	4,041,723	3,027,808	1,013,915
Capital Outlay	94,801	166,801	12,270	154,531	3,187	3,187	-	3,187
Debt Service								
Other Debt Principal	-	-	-	-	-	5,750,000	-	5,750,000
Interest - Other Debt	-	-	-	-	-	345,000	345,000	-
Bond Issuance Costs	-	-	-	-	23,905	23,905	-	23,905
Total Expenditures	13,747,762	13,781,209	13,438,389	342,820	3,443,815	10,163,815	3,372,808	6,791,007
Excess (Deficiency) of Revenues Over (Under) Expenditures	(102,780)	(136,227)	125,764	261,991	(832,475)	181,441	(817,120)	(998,561)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	410,207	410,207	-	-	32,121	32,121
Transfers Out	-	(38,553)	(38,553)	-	(172,049)	(172,049)	(440,535)	(268,486)
Sale of Capital Assets	20,000	20,000	-	(20,000)	-	-	-	-
Total Other Financing Sources (Uses)	20,000	(18,553)	371,654	390,207	(172,049)	(172,049)	(408,414)	(236,365)
Net Change in Fund Balances	(82,780)	(154,780)	497,418	652,198	(1,004,524)	9,392	(1,225,534)	(1,234,926)
FUND BALANCES, January 1	393,531	393,531	393,531	-	6,569,272	6,569,272	6,569,272	-
FUND BALANCES, December 31	310,751	238,751	890,949	652,198	5,564,748	6,578,664	5,343,738	(1,234,926)

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
MAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2004**

Schedule 2

	Total			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
<b>REVENUES</b>				
Taxes				
Property Taxes				
Current Taxpayer	7,835,222	7,355,333	7,331,184	(24,149)
Delinquent Taxpayer	-	-	11,902	11,902
Total Property Taxes	7,835,222	7,355,333	7,343,086	(12,247)
Contamination Tax	-	-	261	261
Total Tax	7,835,222	7,355,333	7,343,347	(11,986)
Intergovernmental Revenue	5,503,225	5,983,114	6,023,806	40,692
Fees, Sales and Services	1,542,319	9,227,819	1,629,000	(7,598,819)
Investment Income				
Interest Earned on Investments	262,500	262,500	201,565	(60,935)
Increase (Decrease) in Fair Value of Investments	-	-	(64,617)	(64,617)
Miscellaneous - Other	1,113,056	1,161,472	986,740	(174,732)
Total Revenues	16,256,322	23,990,238	16,119,841	(7,870,397)
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	13,652,961	13,614,408	13,426,119	188,289
Housing and Economic Development	3,416,723	4,041,723	3,027,808	1,013,915
Capital Outlay	97,988	169,988	12,270	157,718
Debt Service				
Other Debt Principal	-	5,750,000	-	5,750,000
Interest - Other Debt	-	345,000	345,000	-
Bond Issuance Costs	23,905	23,905	-	23,905
Total Expenditures	17,191,577	23,945,024	16,811,197	7,133,827
Excess (Deficiency) of Revenues Over (Under) Expenditures	(935,255)	45,214	(691,356)	(736,570)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	442,328	442,328
Transfers Out	(172,049)	(210,602)	(479,088)	(268,486)
Sale of Capital Assets	20,000	20,000	-	(20,000)
Total Other Financing Sources (Uses)	(152,049)	(190,602)	(36,760)	153,842
Net Change in Fund Balances	(1,087,304)	(145,388)	(728,116)	(582,728)
FUND BALANCES, January 1	6,962,803	6,962,803	6,962,803	-
FUND BALANCES, December 31	5,875,499	6,817,415	6,234,687	(582,728)

## **Budgetary Information**

A budgetary comparison for the City's General Fund and the annually budgeted Library Agency and HRA General Fund are required supplementary information.

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting.

The legal level of budgetary control for the General Fund is at the department/office level and at the fund level for the Library Agency and HRA General Fund. For additional information, see Note V. A. on pages 65-67.

Neither the General Fund nor the Library Agency or HRA General Fund exceeded the legal level of budgetary control for fiscal year ended December 31, 2004.

(Remainder of this page left blank intentionally)

CITY OF SAINT PAUL  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL  
SECTION

---

SUPPLEMENTARY INFORMATION

## **Nonmajor Governmental Funds**

### **Special Revenue Funds**

Special revenue funds account for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

**Special Projects - General Government** - to account for monies received from hotel-motel taxes, interest earnings, the city-wide indirect cost recovery plan and other sources, and expended on various general government activities.

**Finance Special Projects** - to collect assessment service fees to provide administration of street maintenance, storm sewer system charges and various public improvement projects.

**Cable Communications** - to account for cable television franchise fees utilized to monitor and evaluate the cable television franchise and provide city video programming.

**Charitable Gambling Enforcement** - to account for 2 ½ percent tax on charitable gambling net receipts to process, monitor and review all lawful gambling activities and to ensure the integrity of operations as required by state law.

**Debt - Capital Improvement** - to account for proceeds of the sale of city property for which there is no outstanding debt and use remaining proceeds to finance projects in the capital improvement budget.

**Utilities Rate Investigation Administration** - to account for proceeds from District Energy and Energy Park to be used for city rate investigation expenses.

**Property Code Enforcement** - to finance the activities of the Truth-In-Sale of Housing, Nuisance Housing Abatement, Code Enforcement Grants, and Rental Registration programs.

**License and Permit** - to account for revenue received from business and trade licenses, building permits, plan examination, certificate of competency and other fees related to ensuring public safety by monitoring construction activity and businesses.

**Police Services - Pension Assets** - to account for the over funded portion of police pension assets returned to the city from the Public Employees Retirement Association (PERA) following the merging of the city's police pension funds. The returned monies are to be spent solely on police expenditures.

**Crime Laboratory** - to account for the revenue received from the General Fund and outside agencies billed for services provided that is used to support the crime laboratory.

continued

**Parking Enforcement** - to account for utilization of parking enforcement officers' response to citizen complaints for parking violations and to issue parking citations.

**Special Projects Police** - to account for monies received from various grants, contributions, and other sources to perform various miscellaneous police functions.

**Police Officers Clothing** - to account for the clothing allowance for police officers, communications center personnel and radio shop personnel in the Police Department.

**Fire Responsive Services** - to account for monies received by the Department of Fire and Safety Services to perform various fire functions.

**Fire Fighting Equipment** - to account for monies received from other governmental units, private corporations and individuals for fire protection outside the city and to account for the purchase of fire equipment.

**Fire Protection Clothing** - to account for the clothing allowance for each uniformed firefighter.

**Right of Way Maintenance (formerly Street Repair and Cleaning)** - to account for revenues received from right-of-way assessments, municipal state aid, county aid, and trunk highway funds for summer street repair and maintenance, winter street activities, boulevard tree maintenance and trimming, sidewalk maintenance, and streetlight maintenance.

**Parking Meter Collections** - to account for city parking meter and parking fine revenue which support maintenance and enforcement.

**Lighting Maintenance Assessment Districts** - to account for levied assessments used to operate above standard (ornamental) street lighting systems in various areas of the city, installed at the request of adjacent property owners.

**Right of Way** - to regulate, coordinate, and control use of the public right of way by issuing permits for excavation, occupancy of city right of way and to enforce city ordinances relating to Public Works activity. To develop and support a city and county-wide Geographic Information System (GIS) including integration of utility company and city facility inventory data with facility overlays and computerized base and street maps.

**Solid Waste and Recycling** - to account for monies received for the city's recycling programs. The recycling programs include the coordinated efforts of the City of Saint Paul, Ramsey County, State of Minnesota, Neighborhood Energy Consortium, Macalester/Groveland District Council and the citizens of Saint Paul.

continued



**Public Health** - to provide health promotion, protection and disease prevention services to Saint Paul and Ramsey County residents, through use of City of Saint Paul and Ramsey County funds.

**Special Projects - Division of Health** - to account for monies received from federal and state agencies to operate specified public health programs.

**Municipal Stadium** - to account for the use of revenue from facility rental and other sources to be used for the operation of the Municipal Stadium.

**Forestry Special (formerly Street Tree Maintenance)** - to account for the services provided to maintain and upkeep the trees and other vegetation growing in the public right-of-way and on private property when requested, which helps maintain a safe traffic corridor for pedestrians and vehicles.

**Como Campus** - to account for proceeds from education programs, commissions and donations from outside parties, to be appropriated for volunteer recruitment and training, purchase of animals, maintenance of zoo and conservatory and other related costs.

**Special Recreation Activities** - to account for user fees used to provide city-wide recreational programs such as concerts, day-camp, field trips, tennis tournaments, special events and in-services.

**Municipal Athletic Programming** - to account for user fees used to coordinate the operation of a city-wide municipal athletic program.

**Recreation Centers Special Accounts** - to account for user fees used to provide special activities for each individual recreation center.

**Charitable Gambling** - to account for the administration of charitable gambling receipts in conformance with City Council action for the support of youth athletics or otherwise as legally determined.

**Parks and Recreation Opportunity (formerly Parks and Recreation Private Donations)** - to account for donations and contributions given to the Department of Parks and Recreation for services, supplies, and/or facilities.

**Parks and Recreation Grants and Aids** - to account for intergovernmental grants and aids received from various federal, state, county and other agencies, and other revenues received to operate specified Parks and Recreation projects.

continued

**Library Aids and Grants** - to account for revenue received from various federal and state agencies as well as monies received from the Friends of the Saint Paul Public Library and the Minnesota Foundation (Perrie Jones Library Fund) for special projects such as collection development, staff training and development community outreach opportunities.

**Rella Havens Memorial Fund** - to account for the portion of an estate left to the city's public library system by a former library employee, to be administered at the discretion of the library administrator.

**Community Development Block Grant** - to account for monies received from the U.S. Department of Housing and Urban Development under the Community Development Block Grant Program, and other miscellaneous revenues derived from projects operated under this program. These monies are to be expended for the development of a viable urban community, by providing decent housing and a suitable living environment and expanded economic opportunities, principally for persons of low and moderate income.

**State Grant Programs** - to account for various grants received from the State of Minnesota to be used for urban development.

**HRA Federal and State Programs** - to account for intergovernmental revenues provided to the HRA from the federal, state and local governments.

**Section 108 Programs** - to account for monies received under the U.S. Department of Housing and Urban Development Section 108 Loan Guaranty Program.

### **Debt Service Funds**

Debt service funds account for financial resources used for the payment of general long-term debt principal, interest and related costs.

**G.O. Special Assessment - Streets** - to account for monies received from property tax assessments, to be used for the repayment of the principal and interest on special assessment debt with governmental commitment.

**City Revenue Bonds and Other Long-Term Debt** - to account for monies received from various sources for the payment of principal and interest on city issued revenue bonds and other long-term debt.

**Library Debt** - to account for the monies received from property taxes and other various sources for the repayment of principal and interest on city issued general obligation bonds for Library Agency capital projects.

continued

**Revenue Notes and Other Long-Term Debt** - to account for monies received from various sources for the payment of principal and interest on city issued revenue notes and other long-term debt.

### **Capital Projects Funds**

Capital projects funds account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Capital Improvement Bonds** - to account for monies received from the sale of general obligation bonds, which are subsequently transferred to the Capital Improvement Projects Fund which accounts for the expenditure of the construction projects.

**City Sales Tax** - to account for the monies received from the one-half percent city sales tax which are used for major RiverCentre capital expenditures, other capital expenditures as determined by the City Council, and the transfer to the HRA General Debt Service Fund for financing the debt service on the HRA Sales Tax Revenue Bonds.

**Library Capital Projects** - to account for monies received from the sale of general obligation bonds for the construction of Library projects.

**City Downtown Capital Projects** - to account for development and capital expenditures primarily in Saint Paul's downtown area. The main source of financing for these expenditures is transfers from the HRA General Debt Service Fund under the Downtown and Seventh Place Redevelopment Project Subordinated Tax Increment Revenue Note.

**HRA Tax Increment** - to account for development and capital expenditures primarily in Saint Paul's Tax Increment Districts using financing from bond proceeds, tax increment revenues, and other sources.

### **Permanent Funds**

Permanent funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support specific programs.

**Japanese Gardens** - to account for donations from the Ordway Family for the construction of the Japanese Garden in Como Park.

**Hoffman Memorial** - to account for the principal of a trust fund and disbursement of interest derived from donation for perpetual maintenance of a memorial located at Como Park Conservatory.

City of Saint Paul, Minnesota  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2004

Schedule 3

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>ASSETS</b>					
Cash and Investments with Treasurer	40,301,262	11,233,515	57,432,956	62,165	109,029,898
Cash and Investments with Trustees	3,347,354	4,098,163	14,581,454	-	22,026,971
Imprest Funds	30,775	-	-	-	30,775
Receivables					
Property Taxes - Due from Ramsey County	-	-	48,821	-	48,821
Property Taxes - Delinquent	-	-	14,725	-	14,725
Accounts (net of allowance for estimated uncollectible)	1,532,111	398,583	-	-	1,930,694
Assessments	11,543,078	14,431,866	-	-	25,974,944
Notes and Loans	10,021,631	-	7,229,712	-	17,251,343
Accrued Interest	74,126	127,967	541,936	573	744,602
Due from Other Funds	924,734	1,850,060	95,000	-	2,869,794
Due from Component Units	108,080	-	-	-	108,080
Due from Other Governmental Units	5,550,692	22,566	1,227,722	-	6,800,980
Advance to Other Funds	779,600	-	231,126	-	1,010,726
Land Held for Resale	2,145,806	-	858,947	-	3,004,753
<b>TOTAL ASSETS</b>	<b>76,359,249</b>	<b>32,162,720</b>	<b>82,262,399</b>	<b>62,738</b>	<b>190,847,106</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Interfund Payable for Pooled					
Cash and Investments Overdrafts	1,320,523	4,519	-	-	1,325,042
Accrued Salaries Payable	1,217,094	-	-	-	1,217,094
Accounts Payable	2,292,935	-	26,041	-	2,318,976
Contracts/Retention Payable	45,000	-	10,000	-	55,000
Due to Other Funds	5,429,003	1,087	4,334,077	-	9,764,167
Due to Component Units	13,982	649	-	-	14,631
Due to Other Governmental Units	2,142,301	-	-	-	2,142,301
Advance from Other Funds	611,425	-	6,569,500	-	7,180,925
Deferred Revenue	3,067,203	14,489,311	8,400,980	257	25,957,751
Unearned Revenue	10,918,765	-	-	-	10,918,765
<b>Total Liabilities</b>	<b>27,058,231</b>	<b>14,495,566</b>	<b>19,340,598</b>	<b>257</b>	<b>60,894,652</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	1,740,399	-	688,604	-	2,429,003
Reserved for Imprest Funds	30,775	-	-	-	30,775
Reserved for Advance to Other Funds	779,600	-	231,126	-	1,010,726
Reserved for Long-Term Receivable	105,289	-	-	-	105,289
Reserved for Mandatory 5% Retirement of Debt	-	39,641	-	-	39,641
Reserved for Permanent Fund Activities	-	-	-	35,000	35,000
Unreserved					
Designated for Next Year's Appropriation	5,889,807	-	10,000	-	5,899,807
Designated for Future Housing and Commercial Projects	3,356,543	-	-	-	3,356,543
Designated for Debt Service	-	17,627,513	-	-	17,627,513
Designated for Specific Capital Projects	-	-	61,992,071	-	61,992,071
Undesignated	37,398,605	-	-	27,481	37,426,086
<b>Total Fund Balances</b>	<b>49,301,018</b>	<b>17,667,154</b>	<b>62,921,801</b>	<b>62,481</b>	<b>129,952,454</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>76,359,249</b>	<b>32,162,720</b>	<b>82,262,399</b>	<b>62,738</b>	<b>190,847,106</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 4

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>REVENUES</b>					
Taxes					
Property Taxes					
Current Taxpayer	-	2,420,016	-	-	2,420,016
Current Tax Increment	-	-	4,104,695	-	4,104,695
City Sales Tax	-	-	13,753,085	-	13,753,085
Gross Earnings Franchise Fees	1,720,207	30,000	-	-	1,750,207
Hotel-Motel Tax	1,992,639	-	-	-	1,992,639
Contamination Tax	-	96	-	-	96
Total Taxes	3,712,846	2,450,112	17,857,780	-	24,020,738
Licenses and Permits	10,965,632	-	-	-	10,965,632
Intergovernmental Revenue	25,029,722	168,183	25,638	-	25,223,543
Fees, Sales and Services	19,785,424	3,614,660	238,028	-	23,638,112
Assessments	16,635,423	3,615,379	-	-	20,250,802
Investment Income					
Interest Earned on Investments	770,293	462,735	1,513,164	2,073	2,748,265
Decrease in Fair Value of Investments	(72,798)	(142,105)	(518,933)	(657)	(734,493)
Interest Earned - Other	61,901	-	428,738	-	490,639
Miscellaneous Revenue					
Program Income	2,472,047	-	1,047,371	-	3,519,418
Other	2,414,217	2,597,953	-	258	5,012,428
Total Revenues	81,774,707	12,766,917	20,591,786	1,674	115,135,084
<b>EXPENDITURES</b>					
Current					
General Government	4,014,872	-	2,314,627	-	6,329,499
Public Safety	16,912,492	-	-	-	16,912,492
Highways and Streets	17,946,617	-	-	-	17,946,617
Sanitation	2,404,212	-	-	-	2,404,212
Health	3,831,618	-	-	-	3,831,618
Culture and Recreation	6,342,588	-	700,000	1,983	7,044,571
Housing and Economic Development	19,484,808	-	8,124,693	-	27,609,501
Capital Outlay	1,041,998	-	644,828	-	1,686,826
Debt Service					
Bond Principal	-	3,180,000	-	-	3,180,000
Other Debt Principal	21,958	1,874,460	-	-	1,896,418
Interest - Bonds	-	6,031,228	-	-	6,031,228
Interest - Other Debt	4,575	263,740	1,192,687	-	1,461,002
Bond Issuance Costs	-	-	487,975	-	487,975
Total Expenditures	72,005,738	11,349,428	13,464,810	1,983	96,821,959
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,768,969	1,417,489	7,126,976	(309)	18,313,125
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	6,028,193	4,581,149	13,913,119	-	24,522,461
Transfers Out	(16,625,720)	(3,834,412)	(57,150,423)	-	(77,610,555)
Bonds Issued	-	-	38,132,965	-	38,132,965
Current Refunding Bond Issued	-	-	2,092,035	-	2,092,035
Premium on Bond Issued	-	-	656,465	-	656,465
Capital Lease	216,100	-	-	-	216,100
Sale of Capital Assets	6,591	-	-	-	6,591
Total Other Financing Sources (Uses)	(10,374,836)	746,737	(2,355,839)	-	(11,983,938)
Net Change in Fund Balances	(605,867)	2,164,226	4,771,137	(309)	6,329,187
FUND BALANCES, January 1	49,906,885	15,502,928	58,150,664	62,790	123,623,267
FUND BALANCES, December 31	49,301,018	17,667,154	62,921,801	62,481	129,952,454

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE  
AND NONMAJOR PERMANENT FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 5

	Special Revenue				Debt Service			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amount	Final Budget	Original	Final	Amount	Final Budget
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	10,061,665	9,386,862	9,521,613	134,751
Current Tax Increment	-	-	-	-	11,656,067	11,487,884	11,438,495	(49,389)
Delinquent Taxpayer	-	-	-	-	175,000	175,000	70,101	(104,899)
Total Property Taxes	-	-	-	-	21,892,732	21,049,746	21,030,209	(19,537)
Gross Earnings Franchise Fees	1,700,000	1,700,000	1,720,207	20,207	910,000	910,000	1,030,475	120,475
Hotel-Motel Tax	1,616,915	1,616,915	1,992,639	375,724	220,000	220,000	220,000	-
Contamination Tax	-	-	-	-	-	-	467	467
Total Taxes	3,316,915	3,316,915	3,712,846	395,931	23,022,732	22,179,746	22,281,151	101,405
Licenses and Permits	9,866,680	9,866,680	10,965,632	1,098,952	-	-	-	-
Intergovernmental Revenue	10,620,599	15,775,267	10,181,821	(5,593,446)	201,494	1,044,480	1,068,285	23,805
Fees, Sales and Services	18,809,705	19,566,093	19,784,777	218,684	4,385,000	4,385,000	4,029,660	(355,340)
Assessments	16,503,541	16,983,541	16,635,423	(348,118)	2,924,692	2,924,692	3,615,379	690,687
Investment Income								
Interest Earned on Investments	560,614	560,614	705,573	144,959	1,574,134	1,574,134	2,074,998	500,864
Decrease in Fair Value of Investments	-	-	(63,359)	(63,359)	-	-	(493,861)	(493,861)
Interest Earned - Other	-	-	45,332	45,332	-	-	240,666	240,666
Miscellaneous Revenue - Other	1,573,816	2,367,169	2,384,929	17,760	2,953,148	2,953,148	2,639,673	(313,475)
Total Revenues	61,251,870	68,436,279	64,352,974	(4,083,305)	35,061,200	35,061,200	35,455,951	394,751
<b>EXPENDITURES</b>								
Current								
General Government	4,225,922	4,297,019	4,014,872	282,147	606,387	606,387	531,766	74,621
Public Safety	19,103,870	20,992,599	16,912,492	4,080,107	-	-	-	-
Highways and Streets	20,906,940	20,783,579	17,946,617	2,836,962	-	-	-	-
Sanitation	2,873,465	2,873,465	2,404,212	469,253	-	-	-	-
Health	4,170,953	4,170,953	3,831,618	339,335	-	-	-	-
Culture and Recreation	6,172,762	6,999,810	6,342,588	657,222	-	-	-	-
Housing and Economic Development	-	-	-	-	23,951	23,951	-	23,951
Capital Outlay	2,537,055	6,798,197	1,041,998	5,756,199	-	-	-	-
Debt Service								
Bond Principal	-	-	-	-	28,493,058	26,448,058	26,443,058	5,000
Other Debt Principal	34,421	50,093	21,958	28,135	3,069,213	3,231,363	2,824,286	407,077
Interest - Bonds	-	-	-	-	18,900,383	18,900,383	18,503,303	397,080
Interest - Other Debt	5,379	9,607	4,575	5,032	371,290	384,807	622,016	(237,209)
Bond Issuance Costs	-	-	-	-	5,000	5,000	28,594	(23,594)
Total Expenditures	60,030,767	66,975,322	52,520,930	14,454,392	51,469,282	49,599,949	48,953,023	646,926
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,221,103	1,460,957	11,832,044	10,371,087	(16,408,082)	(14,538,749)	(13,497,072)	1,041,677
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	4,775,546	5,044,023	4,828,016	(216,007)	24,692,196	24,867,863	33,717,678	8,849,815
Transfers Out	(12,780,189)	(14,147,420)	(13,865,713)	281,707	(13,620,921)	(13,620,921)	(19,931,302)	(6,310,381)
Current Refunding Bonds Issued	-	-	-	-	-	3,295,000	3,270,000	(25,000)
Refunded Bonds	-	-	-	-	-	(5,340,000)	(5,340,000)	-
Capital Lease	-	-	216,100	216,100	-	-	-	-
Premium on Bonds Issued	-	-	-	-	-	-	259,932	259,932
Sale of Capital Assets	8,000	8,000	6,591	(1,409)	-	-	-	-
Total Other Financing Sources (Uses)	(7,996,643)	(9,095,397)	(8,815,006)	280,391	11,071,275	9,201,942	11,976,308	2,774,366
Net Change in Fund Balances	(6,775,540)	(7,634,440)	3,017,038	10,651,478	(5,336,807)	(5,336,807)	(1,520,764)	3,816,043
<b>FUND BALANCES, January 1</b>	42,204,087	42,204,087	42,204,087	-	70,339,699	70,339,699	70,339,699	-
<b>FUND BALANCES, December 31</b>	35,428,547	34,569,647	45,221,125	10,651,478	65,002,892	65,002,892	68,818,935	3,816,043

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE  
AND NONMAJOR PERMANENT FUNDS  
For the Fiscal Year Ended December 31, 2004

Schedule 5

	Permanent				Total			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amount	Final Budget	Original	Final	Amount	Final Budget
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	10,061,665	9,386,862	9,521,613	134,751
Current Tax Increment	-	-	-	-	11,656,067	11,487,884	11,438,495	(49,389)
Delinquent Taxpayer	-	-	-	-	175,000	175,000	70,101	(104,899)
Total Property Taxes	-	-	-	-	21,892,732	21,049,746	21,030,209	(19,537)
Gross Earnings Franchise Fees	-	-	-	-	2,610,000	2,610,000	2,750,682	140,682
Hotel-Motel Tax	-	-	-	-	1,836,915	1,836,915	2,212,639	375,724
Contamination Tax	-	-	-	-	-	-	467	467
Total Taxes	-	-	-	-	26,339,647	25,496,661	25,993,997	497,336
Licenses and Permits	-	-	-	-	9,866,680	9,866,680	10,965,632	1,098,952
Intergovernmental Revenue	-	-	-	-	10,822,093	16,819,747	11,250,106	(5,569,641)
Fees, Sales and Services	-	-	-	-	23,194,705	23,951,093	23,814,437	(136,656)
Assessments	-	-	-	-	19,428,233	19,908,233	20,250,802	342,569
Investment Income								
Interest Earned on Investments	2,000	2,000	2,073	73	2,136,748	2,136,748	2,782,644	645,896
Decrease in Fair Value of Investments	-	-	(657)	(657)	-	-	(557,877)	(557,877)
Interest Earned - Other	-	-	-	-	-	-	285,998	285,998
Miscellaneous Revenue - Other	-	-	258	258	4,526,964	5,320,317	5,024,860	(295,457)
Total Revenues	2,000	2,000	1,674	(326)	96,315,070	103,499,479	99,810,599	(3,688,880)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	4,832,309	4,903,406	4,546,638	356,768
Public Safety	-	-	-	-	19,103,870	20,992,599	16,912,492	4,080,107
Highways and Streets	-	-	-	-	20,906,940	20,783,579	17,946,617	2,836,962
Sanitation	-	-	-	-	2,873,465	2,873,465	2,404,212	469,253
Health	-	-	-	-	4,170,953	4,170,953	3,831,618	339,335
Culture and Recreation	2,000	2,000	1,983	17	6,174,762	7,001,810	6,344,571	657,239
Housing and Economic Development	-	-	-	-	23,951	23,951	-	23,951
Capital Outlay	-	-	-	-	2,537,055	6,798,197	1,041,998	5,756,199
Debt Service								
Bond Principal	-	-	-	-	28,493,058	26,448,058	26,443,058	5,000
Other Debt Principal	-	-	-	-	3,103,634	3,281,456	2,846,244	435,212
Interest - Bonds	-	-	-	-	18,900,383	18,900,383	18,503,303	397,080
Interest - Other Debt	-	-	-	-	376,669	394,414	626,591	(232,177)
Bond Issuance Costs	-	-	-	-	5,000	5,000	28,594	(23,594)
Total Expenditures	2,000	2,000	1,983	17	111,502,049	116,577,271	101,475,936	15,101,335
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(309)	(309)	(15,186,979)	(13,077,792)	(1,665,337)	11,412,455
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	29,467,742	29,911,886	38,545,694	8,633,808
Transfers Out	-	-	-	-	(26,401,110)	(27,768,341)	(33,797,015)	(6,028,674)
Current Refunding Bonds Issued	-	-	-	-	-	3,295,000	3,270,000	(25,000)
Refunded Bonds	-	-	-	-	-	(5,340,000)	(5,340,000)	-
Capital Lease	-	-	-	-	-	-	216,100	216,100
Premium on Bonds Issued	-	-	-	-	-	-	259,932	259,932
Sale of Capital Assets	-	-	-	-	8,000	8,000	6,591	(1,409)
Total Other Financing Sources (Uses)	-	-	-	-	3,074,632	106,545	3,161,302	3,054,757
Net Change in Fund Balances	-	-	(309)	(309)	(12,112,347)	(12,971,247)	1,495,965	14,467,212
FUND BALANCES, January 1	62,790	62,790	62,790	-	112,606,576	112,606,576	112,606,576	-
FUND BALANCES, December 31	62,790	62,790	62,481	(309)	100,494,229	99,635,329	114,102,541	14,467,212

**This page left blank intentionally**



City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
December 31, 2004

Schedule 6

	Special Projects - General Government	Finance Special Projects	Cable Communications	Charitable Gambling Enforcement	Debt - Capital Improvement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit
<b>ASSETS</b>								
Cash and Investments with Treasurer	1,228,505	-	1,369,828	141,297	146,028	16,475	428,192	4,038,853
Cash and Investments with Trustees	-	-	-	-	-	-	-	-
Imprest Funds	-	-	100	1,000	-	-	-	3,300
Receivables								
Accounts (net of allowance for estimated uncollectible)	24,221	-	429,899	-	949	-	-	99,537
Assessments	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	1,301	-	-	-
Due from Other Funds	15,248	-	-	-	-	-	152,059	237
Due from Component Units	61,883	-	-	-	-	-	-	-
Due from Other Governmental Units	378,072	654,839	12,346	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>1,707,929</b>	<b>654,839</b>	<b>1,812,173</b>	<b>142,297</b>	<b>148,278</b>	<b>16,475</b>	<b>580,251</b>	<b>4,141,927</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	274,992	-	-	-	-	-	-
Accrued Salaries Payable	20,171	6,548	15,272	13,404	-	3,739	12,180	316,558
Accounts Payable	292,986	4,882	57,273	310	-	-	73,859	19,716
Contracts Payable	-	-	-	-	-	-	-	45,000
Due to Other Funds	106,955	35,131	25,156	2,975	-	830	2,704	210,541
Due to Component Units	-	12,902	-	-	-	-	-	-
Due to Other Governmental Units	225	-	6,802	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	1,534	-	-	-
Unearned Revenue	-	26,231	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>420,337</b>	<b>360,686</b>	<b>104,503</b>	<b>16,689</b>	<b>1,534</b>	<b>4,569</b>	<b>88,743</b>	<b>591,815</b>
<b>Fund Balances</b>								
Reserved for Encumbrances	-	397,853	529,635	1,953	-	-	19,320	17,728
Reserved for Imprest Funds	-	-	100	1,000	-	-	-	3,300
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	205,779	-	10,000	53,481	-	-	97,265	-
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Undesignated	1,081,813	(103,700)	1,167,935	69,174	146,744	11,906	374,923	3,529,084
<b>Total Fund Balances</b>	<b>1,287,592</b>	<b>294,153</b>	<b>1,707,670</b>	<b>125,608</b>	<b>146,744</b>	<b>11,906</b>	<b>491,508</b>	<b>3,550,112</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>1,707,929</b>	<b>654,839</b>	<b>1,812,173</b>	<b>142,297</b>	<b>148,278</b>	<b>16,475</b>	<b>580,251</b>	<b>4,141,927</b>

continued

City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
December 31, 2004

Schedule 6

	Police Services - Pension Assets	Crime Laboratory	Parking Enforcement	Special Projects Police	Police Officers Clothing	Fire Responsive Services	Fire Fighting Equipment	Fire Protection Clothing
<b>ASSETS</b>								
Cash and Investments with Treasurer	954,635	10,253	-	3,337,547	398,626	154,435	1,696,999	200,431
Cash and Investments with Trustees	-	-	-	-	-	-	-	-
Imprest Funds	-	-	-	26,000	-	-	-	-
Receivables								
Accounts (net of allowance for estimated uncollectible)	-	-	-	36,769	-	8,700	30,760	-
Assessments	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-
Accrued Interest	41,441	-	-	8,414	-	-	-	-
Due from Other Funds	-	-	405,299	-	-	-	119,000	-
Due from Component Units	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	32,240	-	1,217,215	-	77,942	44,378	253
Advance to Other Funds	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>996,076</b>	<b>42,493</b>	<b>405,299</b>	<b>4,625,945</b>	<b>398,626</b>	<b>241,077</b>	<b>1,891,137</b>	<b>200,684</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	307,592	-	-	-	-	-
Accrued Salaries Payable	9,284	2,639	37,032	74,443	-	-	-	-
Accounts Payable	-	-	29,360	445,411	52,017	2,749	-	2,003
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	2,116	586	14,016	128,215	180	72	-	-
Due to Component Units	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	35,274	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-
Deferred Revenue	18,641	28,405	-	6,718	-	4,500	-	253
Unearned Revenue	-	-	-	393,557	-	-	-	-
<b>Total Liabilities</b>	<b>30,041</b>	<b>31,630</b>	<b>388,000</b>	<b>1,083,618</b>	<b>52,197</b>	<b>7,321</b>	<b>-</b>	<b>2,256</b>
<b>Fund Balances</b>								
Reserved for Encumbrances	-	-	-	202,575	-	58,676	-	-
Reserved for Imprest Funds	-	-	-	26,000	-	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	169,585	7,950	-	340,083	-	-	759,926	-
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Undesignated	796,450	2,913	17,299	2,973,669	346,429	175,080	1,131,211	198,428
<b>Total Fund Balances</b>	<b>966,035</b>	<b>10,863</b>	<b>17,299</b>	<b>3,542,327</b>	<b>346,429</b>	<b>233,756</b>	<b>1,891,137</b>	<b>198,428</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>996,076</b>	<b>42,493</b>	<b>405,299</b>	<b>4,625,945</b>	<b>398,626</b>	<b>241,077</b>	<b>1,891,137</b>	<b>200,684</b>

continued

City of Saint Paul, Minnesota  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
December 31, 2004

Schedule 6

	Right of Way Maintenance	Parking Meter Collections	Lighting Maintenance Assessment Districts	Right of Way	Solid Waste and Recycling	Public Health	Special Projects - Division of Health	Municipal Stadium
<b>ASSETS</b>								
Cash and Investments with Treasurer	18,624,854	1,652,922	174,240	-	1,276,881	-	-	79,596
Cash and Investments with Trustees	-	-	-	-	-	-	-	-
Imprest Funds	75	-	-	-	-	-	-	-
Receivables								
Accounts (net of allowance for estimated uncollectible)	276,950	118,285	-	-	-	-	-	90,000
Assessments	9,047,248	-	119,449	-	2,376,381	-	-	-
Notes and Loans	-	-	-	-	855,289	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Due from Other Funds	139,068	11,359	-	-	-	-	-	-
Due from Component Units	44,532	1,665	-	-	-	-	-	-
Due from Other Governmental Units	150,334	-	790	-	24,754	340,756	462,750	-
Advance to Other Funds	779,600	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>29,062,661</b>	<b>1,784,231</b>	<b>294,479</b>	<b>-</b>	<b>4,533,305</b>	<b>340,756</b>	<b>462,750</b>	<b>169,596</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	-	-	253,246	343,018	-
Accrued Salaries Payable	394,655	8,620	-	-	3,734	71,622	98,129	6,504
Accounts Payable	505,058	243	-	-	20,689	-	-	325
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	1,430,218	1,763,943	34,754	-	150,829	15,888	21,603	1,235
Due to Component Units	1,080	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-	-	-	-
Advance from Other Funds	-	11,425	-	-	600,000	-	-	-
Deferred Revenue	598,538	-	16,497	-	2,376,381	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,929,549</b>	<b>1,784,231</b>	<b>51,251</b>	<b>-</b>	<b>3,151,633</b>	<b>340,756</b>	<b>462,750</b>	<b>8,064</b>
<b>Fund Balances</b>								
Reserved for Encumbrances	120,793	-	-	-	-	-	-	-
Reserved for Imprest Funds	75	-	-	-	-	-	-	-
Reserved for Advance to Other Funds	779,600	-	-	-	-	-	-	-
Reserved for Long-Term Receivable	-	-	-	-	105,289	-	-	-
Unreserved								
Designated for Next Year's Appropriation	4,200,628	-	8,522	-	7,521	-	-	-
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Undesignated	21,032,016	-	234,706	-	1,268,862	-	-	161,532
<b>Total Fund Balances</b>	<b>26,133,112</b>	<b>-</b>	<b>243,228</b>	<b>-</b>	<b>1,381,672</b>	<b>-</b>	<b>-</b>	<b>161,532</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>29,062,661</b>	<b>1,784,231</b>	<b>294,479</b>	<b>-</b>	<b>4,533,305</b>	<b>340,756</b>	<b>462,750</b>	<b>169,596</b>

continued

City of Saint Paul, Minnesota  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
December 31, 2004

Schedule 6

	Forestry Special	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Recreation Centers Special Accounts	Charitable Gambling	Parks and Recreation Opportunity	Parks and Recreation Grants and Aids
<b>ASSETS</b>								
Cash and Investments with Treasurer	158,487	267,672	404,451	-	856	45,276	93,822	923,185
Cash and Investments with Trustees	-	-	-	-	-	-	-	-
Imprest Funds	-	150	-	150	-	-	-	-
Receivables								
Accounts (net of allowance for estimated uncollectible)	265	362,136	30,308	1,532	-	-	-	15,000
Assessments	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	341	218	-
Due from Other Funds	-	-	1,571	-	-	-	-	17,350
Due from Component Units	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	145,664
Advance to Other Funds	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>158,752</b>	<b>629,958</b>	<b>436,330</b>	<b>1,682</b>	<b>856</b>	<b>45,617</b>	<b>94,040</b>	<b>1,101,199</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	44,649	-	-	-	-
Accrued Salaries Payable	25,035	45,299	19,467	7,167	-	-	-	25,592
Accounts Payable	9,959	65,362	42,231	2,035	-	-	-	31,156
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	10,024	12,676	7,410	1,530	856	-	8,000	29,870
Due to Component Units	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	153	98	-
Unearned Revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>45,018</b>	<b>123,337</b>	<b>69,108</b>	<b>55,381</b>	<b>856</b>	<b>153</b>	<b>8,098</b>	<b>86,618</b>
<b>Fund Balances</b>								
Reserved for Encumbrances	101,825	18,394	-	-	-	-	-	40,936
Reserved for Imprest Funds	-	150	-	150	-	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	-	-	3,404	-	-	-	-	25,663
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Undesignated	11,909	488,077	363,818	(53,849)	-	45,464	85,942	947,982
<b>Total Fund Balances</b>	<b>113,734</b>	<b>506,621</b>	<b>367,222</b>	<b>(53,699)</b>	<b>-</b>	<b>45,464</b>	<b>85,942</b>	<b>1,014,581</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>158,752</b>	<b>629,958</b>	<b>436,330</b>	<b>1,682</b>	<b>856</b>	<b>45,617</b>	<b>94,040</b>	<b>1,101,199</b>

continued

City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
December 31, 2004

Schedule 6

	Library Aids and Grants	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>							
Cash and Investments with Treasurer	-	398,159	-	879,689	1,199,068	-	40,301,262
Cash and Investments with Trustees	-	-	-	-	-	3,347,354	3,347,354
Imprest Funds	-	-	-	-	-	-	30,775
Receivables							
Accounts (net of allowance for estimated uncollectible)	-	-	-	-	6,800	-	1,532,111
Assessments	-	-	-	-	-	-	11,543,078
Notes and Loans	-	-	4,051,252	98,029	5,017,061	-	10,021,631
Accrued Interest	-	3,616	-	8,217	1	10,577	74,126
Due from Other Funds	-	-	-	-	63,543	-	924,734
Due from Component Units	-	-	-	-	-	-	108,080
Due from Other Governmental Units	-	-	1,840,774	146,568	21,017	-	5,550,692
Advance to Other Funds	-	-	-	-	-	-	779,600
Land Held for Resale	-	-	2,145,806	-	-	-	2,145,806
<b>TOTAL ASSETS</b>	<b>-</b>	<b>401,775</b>	<b>8,037,832</b>	<b>1,132,503</b>	<b>6,307,490</b>	<b>3,357,931</b>	<b>76,359,249</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Interfund Payable for Pooled							
Cash and Investments Overdrafts	-	-	97,026	-	-	-	1,320,523
Accrued Salaries Payable	-	-	-	-	-	-	1,217,094
Accounts Payable	-	-	351,079	146,678	137,554	-	2,292,935
Contracts Payable	-	-	-	-	-	-	45,000
Due to Other Funds	-	-	1,392,757	-	17,933	-	5,429,003
Due to Component Units	-	-	-	-	-	-	13,982
Due to Other Governmental Units	-	-	-	-	2,100,000	-	2,142,301
Advance from Other Funds	-	-	-	-	-	-	611,425
Deferred Revenue	-	1,626	-	3,696	-	10,163	3,067,203
Unearned Revenue	-	-	6,196,970	250,004	4,052,003	-	10,918,765
<b>Total Liabilities</b>	<b>-</b>	<b>1,626</b>	<b>8,037,832</b>	<b>400,378</b>	<b>6,307,490</b>	<b>10,163</b>	<b>27,058,231</b>
<b>Fund Balances</b>							
Reserved for Encumbrances	-	-	-	230,711	-	-	1,740,399
Reserved for Imprest Funds	-	-	-	-	-	-	30,775
Reserved for Advance to Other Funds	-	-	-	-	-	-	779,600
Reserved for Long-Term Receivable	-	-	-	-	-	-	105,289
Unreserved							
Designated for Next Year's Appropriation	-	-	-	-	-	-	5,889,807
Designated for Future Housing and Commercial Projects	-	-	-	8,775	-	3,347,768	3,356,543
Undesignated	-	400,149	-	492,639	-	-	37,398,605
<b>Total Fund Balances</b>	<b>-</b>	<b>400,149</b>	<b>-</b>	<b>732,125</b>	<b>-</b>	<b>3,347,768</b>	<b>49,301,018</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>-</b>	<b>401,775</b>	<b>8,037,832</b>	<b>1,132,503</b>	<b>6,307,490</b>	<b>3,357,931</b>	<b>76,359,249</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 7

	Special Projects - General Government	Finance Special Projects	Cable Communications	Charitable Gambling Enforcement	Debt - Capital Improvement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	1,720,207	-	-	-	-	-
Hotel-Motel Tax	1,992,639	-	-	-	-	-	-	-
Total Taxes	1,992,639	-	1,720,207	-	-	-	-	-
Licenses and Permits	-	-	-	274,630	-	-	4,300	9,753,497
Intergovernmental Revenue	257,915	6,016	-	-	-	-	-	-
Fees, Sales and Services	4,587,326	4,902	84,970	-	2,950	70,238	322,557	2,040,055
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	500,446	-	-	-	5,038	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	(1,494)	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Program Income	-	-	-	-	-	-	-	-
Other	153,149	124,078	632,181	-	-	-	-	27,429
Total Revenues	7,491,475	134,996	2,437,358	274,630	6,494	70,238	326,857	11,820,981
<b>EXPENDITURES</b>								
Current								
General Government	2,677,485	159,464	796,539	339,185	-	42,199	-	-
Public Safety	-	-	-	-	-	-	527,932	9,145,700
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	5,000	107,389	-	-	-	-	9,698
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,677,485	164,464	903,928	339,185	-	42,199	527,932	9,155,398
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,813,990	(29,468)	1,533,430	(64,555)	6,494	28,039	(201,075)	2,665,583
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	15,278	-	-	-	-	-	198,763	-
Transfers Out	(4,689,529)	(105,718)	(1,032,192)	(10,000)	-	(22,962)	(1,917)	(132,386)
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,674,251)	(105,718)	(1,032,192)	(10,000)	-	(22,962)	196,846	(132,386)
Net Change in Fund Balances	139,739	(135,186)	501,238	(74,555)	6,494	5,077	(4,229)	2,533,197
FUND BALANCES, January 1	1,147,853	429,339	1,206,432	200,163	140,250	6,829	495,737	1,016,915
FUND BALANCES, December 31	1,287,592	294,153	1,707,670	125,608	146,744	11,906	491,508	3,550,112

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 7

	Police Services - Pension Assets	Crime Laboratory	Parking Enforcement	Special Projects Police	Police Officers Clothing	Fire Responsive Services	Fire Fighting Equipment	Fire Protection Clothing
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	2,850,324	-	87,773	-	-
Fees, Sales and Services	-	23,544	-	1,907,798	-	11,631	495,415	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	149,241	-	-	36,332	-	-	-	-
Increase (Decrease) in Fair Value of Investments	(47,602)	-	-	(9,665)	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Program Income	-	-	-	-	-	-	-	-
Other	57	-	-	299,622	-	35,051	-	-
Total Revenues	101,696	23,544	-	5,084,411	-	134,455	495,415	-
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	546,542	59,725	1,092,042	4,736,693	535,589	42,222	1,295	224,752
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	233,400	29,492	-	59,372	368,589	-
Debt Service								
Other Debt Principal	-	-	21,958	-	-	-	-	-
Interest - Other Debt	-	-	4,575	-	-	-	-	-
Total Expenditures	546,542	59,725	1,351,975	4,766,185	535,589	101,594	369,884	224,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	(444,846)	(36,181)	(1,351,975)	318,226	(535,589)	32,861	125,531	(224,752)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	31,000	1,140,555	200,982	529,973	-	-	229,573
Transfers Out	(3,370)	-	(4,680)	(87,040)	-	-	-	-
Capital Lease	-	-	216,100	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	6,591	-
Total Other Financing Sources (Uses)	(3,370)	31,000	1,351,975	113,942	529,973	-	6,591	229,573
Net Change in Fund Balances	(448,216)	(5,181)	-	432,168	(5,616)	32,861	132,122	4,821
FUND BALANCES, January 1	1,414,251	16,044	17,299	3,110,159	352,045	200,895	1,759,015	193,607
FUND BALANCES, December 31	966,035	10,863	17,299	3,542,327	346,429	233,756	1,891,137	198,428

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 7

	Right of Way Maintenance	Parking Meter Collections	Lighting Maintenance Assessment Districts	Right of Way	Solid Waste and Recycling	Public Health	Special Projects - Division of Health	Municipal Stadium
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	933,205	-	-	-	-	-	-	-
Intergovernmental Revenue	3,573,155	1,316,460	-	-	551,217	-	-	-
Fees, Sales and Services	2,022,500	1,687,986	-	-	-	1,623,168	2,208,450	359,237
Assessments	14,248,064	-	148,677	-	2,238,682	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	45,332	-	-	-
Miscellaneous Revenue								
Program Income	-	-	-	-	-	-	-	-
Other	16,549	-	-	-	-	-	-	20,184
Total Revenues	20,793,473	3,004,446	148,677	-	2,835,231	1,623,168	2,208,450	379,421
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	17,367,026	456,669	122,922	-	-	-	-	-
Sanitation	-	-	-	-	2,404,212	-	-	-
Health	-	-	-	-	-	1,623,168	2,208,450	-
Culture and Recreation	-	-	-	-	-	-	-	343,472
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	152,375	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	17,519,401	456,669	122,922	-	2,404,212	1,623,168	2,208,450	343,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,274,072	2,547,777	25,755	-	431,019	-	-	35,949
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	113,786	-	-	-	7,191	-	-	73,261
Transfers Out	(3,827,776)	(2,547,777)	-	(78,440)	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(3,713,990)	(2,547,777)	-	(78,440)	7,191	-	-	73,261
Net Change in Fund Balances	(439,918)	-	25,755	(78,440)	438,210	-	-	109,210
FUND BALANCES, January 1	26,573,030	-	217,473	78,440	943,462	-	-	52,322
FUND BALANCES, December 31	26,133,112	-	243,228	-	1,381,672	-	-	161,532

continued



City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 7

	Forestry Special	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Recreation Centers Special Accounts	Charitable Gambling	Parks and Recreation Opportunity	Parks and Recreation Grants and Aids
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	144,525	-	-	-	-	-	1,394,436
Fees, Sales and Services	-	410,930	1,098,568	603,252	718	31,404	50	187,128
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	795	804	-
Increase (Decrease) in Fair Value of Investments	-	-	-	195	-	(391)	(249)	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Program Income	-	-	-	-	-	-	-	-
Other	80	826,310	35,170	9,350	-	-	64,776	140,943
Total Revenues	80	1,381,765	1,133,738	612,797	718	31,808	65,381	1,722,507
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,764,948	1,568,614	1,010,842	607,299	-	7,028	27,500	987,986
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	9,033	-	-	-	-	-	-	67,650
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,773,981	1,568,614	1,010,842	607,299	-	7,028	27,500	1,055,636
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,773,901)	(186,849)	122,896	5,498	718	24,780	37,881	666,871
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	1,845,000	407,489	856	-	-	-	-	34,309
Transfers Out	-	(34,000)	-	-	(856)	-	(8,000)	(868,863)
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,845,000	373,489	856	-	(856)	-	(8,000)	(834,554)
Net Change in Fund Balances	71,099	186,640	123,752	5,498	(138)	24,780	29,881	(167,683)
FUND BALANCES, January 1	42,635	319,981	243,470	(59,197)	138	20,684	56,061	1,182,264
FUND BALANCES, December 31	113,734	506,621	367,222	(53,699)	-	45,464	85,942	1,014,581

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 7

	Library Aids and Grants	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>							
Taxes							
Gross Earnings Franchise Fees	-	-	-	-	-	-	1,720,207
Hotel-Motel Tax	-	-	-	-	-	-	1,992,639
Total Taxes	-	-	-	-	-	-	3,712,846
Licenses and Permits	-	-	-	-	-	-	10,965,632
Intergovernmental Revenue	-	-	8,674,192	1,432,822	4,453,221	287,666	25,029,722
Fees, Sales and Services	-	-	-	-	647	-	19,785,424
Assessments	-	-	-	-	-	-	16,635,423
Investment Income							
Interest Earned on Investments	-	12,917	-	29,049	-	35,671	770,293
Increase (Decrease) in Fair Value of Investments	-	(4,153)	-	(9,439)	-	-	(72,798)
Interest Earned - Other	-	-	-	1,353	15,216	-	61,901
Miscellaneous Revenue							
Program Income	-	-	2,144,837	-	327,210	-	2,472,047
Other	-	-	-	29,288	-	-	2,414,217
Total Revenues	-	8,764	10,819,029	1,483,073	4,796,294	323,337	81,774,707
<b>EXPENDITURES</b>							
Current							
General Government	-	-	-	-	-	-	4,014,872
Public Safety	-	-	-	-	-	-	16,912,492
Highways and Streets	-	-	-	-	-	-	17,946,617
Sanitation	-	-	-	-	-	-	2,404,212
Health	-	-	-	-	-	-	3,831,618
Culture and Recreation	-	24,899	-	-	-	-	6,342,588
Housing and Economic Development	-	-	9,141,321	1,583,278	4,814,183	3,946,026	19,484,808
Capital Outlay	-	-	-	-	-	-	1,041,998
Debt Service							
Other Debt Principal	-	-	-	-	-	-	21,958
Interest - Other Debt	-	-	-	-	-	-	4,575
Total Expenditures	-	24,899	9,141,321	1,583,278	4,814,183	3,946,026	72,005,738
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(16,135)	1,677,708	(100,205)	(17,889)	(3,622,689)	9,768,969
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	1,073,083	100,000	27,094	-	6,028,193
Transfers Out	(410,207)	-	(2,750,791)	-	(9,216)	-	(16,625,720)
Capital Lease	-	-	-	-	-	-	216,100
Sale of Capital Assets	-	-	-	-	-	-	6,591
Total Other Financing Sources (Uses)	(410,207)	-	(1,677,708)	100,000	17,878	-	(10,374,836)
Net Change in Fund Balances	(410,207)	(16,135)	-	(205)	(11)	(3,622,689)	(605,867)
FUND BALANCES, January 1	410,207	416,284	-	732,330	11	6,970,457	49,906,885
FUND BALANCES, December 31	-	400,149	-	732,125	-	3,347,768	49,301,018

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Special Projects - General Government				Finance Special Projects			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	1,616,915	1,616,915	1,992,639	375,724	-	-	-	-
<b>Total Taxes</b>	1,616,915	1,616,915	1,992,639	375,724	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	26,100	267,855	257,915	(9,940)	200,000	200,000	6,016	(193,984)
Fees, Sales and Services	4,591,417	4,587,017	4,587,326	309	-	-	4,902	4,902
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	475,000	475,000	500,446	25,446	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	257,885	85,530	153,149	67,619	-	-	124,078	124,078
<b>Total Revenues</b>	6,967,317	7,032,317	7,491,475	459,158	200,000	200,000	134,996	(65,004)
<b>EXPENDITURES</b>								
Current								
General Government	2,571,531	2,695,628	2,677,485	18,143	312,234	237,234	159,464	77,770
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	545,861	545,861	5,000	540,861
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	2,571,531	2,695,628	2,677,485	18,143	858,095	783,095	164,464	618,631
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,395,786	4,336,689	4,813,990	477,301	(658,095)	(583,095)	(29,468)	553,627
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	16,092	16,092	15,278	(814)	-	-	-	-
Transfers Out	(4,719,743)	(4,690,343)	(4,689,529)	814	(243,078)	(347,991)	(105,718)	242,273
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	(4,703,651)	(4,674,251)	(4,674,251)	-	(243,078)	(347,991)	(105,718)	242,273
<b>Net Change in Fund Balances</b>	(307,865)	(337,562)	139,739	477,301	(901,173)	(931,086)	(135,186)	795,900
<b>FUND BALANCES, January 1</b>	1,147,853	1,147,853	1,147,853	-	429,339	429,339	429,339	-
<b>FUND BALANCES, December 31</b>	839,988	810,291	1,287,592	477,301	(471,834)	(501,747)	294,153	795,900

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Cable Communications				Charitable Gambling Enforcement			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	1,700,000	1,700,000	1,720,207	20,207	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
<b>Total Taxes</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,720,207</b>	<b>20,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses and Permits	-	-	-	-	310,000	310,000	274,630	(35,370)
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	84,300	84,300	84,970	670	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	67,123	604,123	632,181	28,058	-	-	-	-
<b>Total Revenues</b>	<b>1,851,423</b>	<b>2,388,423</b>	<b>2,437,358</b>	<b>48,935</b>	<b>310,000</b>	<b>310,000</b>	<b>274,630</b>	<b>(35,370)</b>
<b>EXPENDITURES</b>								
Current								
General Government	932,829	954,829	796,539	158,290	367,129	367,129	339,185	27,944
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	96,449	626,449	107,389	519,060	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,029,278</b>	<b>1,581,278</b>	<b>903,928</b>	<b>677,350</b>	<b>367,129</b>	<b>367,129</b>	<b>339,185</b>	<b>27,944</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	822,145	807,145	1,533,430	726,285	(57,129)	(57,129)	(64,555)	(7,426)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	15,000	-	(15,000)	-	-	-	-
Transfers Out	(1,034,692)	(1,034,692)	(1,032,192)	2,500	(10,000)	(10,000)	(10,000)	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,034,692)</b>	<b>(1,019,692)</b>	<b>(1,032,192)</b>	<b>(12,500)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(212,547)</b>	<b>(212,547)</b>	<b>501,238</b>	<b>713,785</b>	<b>(67,129)</b>	<b>(67,129)</b>	<b>(74,555)</b>	<b>(7,426)</b>
<b>FUND BALANCES, January 1</b>	<b>1,206,432</b>	<b>1,206,432</b>	<b>1,206,432</b>	<b>-</b>	<b>200,163</b>	<b>200,163</b>	<b>200,163</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>993,885</b>	<b>993,885</b>	<b>1,707,670</b>	<b>713,785</b>	<b>133,034</b>	<b>133,034</b>	<b>125,608</b>	<b>(7,426)</b>

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Debt - Capital Improvement				Utilities Rate Investigation Administration			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	2,950	2,950	65,000	65,000	70,238	5,238
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	5,038	5,038	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(1,494)	(1,494)	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	-	-	6,494	6,494	65,000	65,000	70,238	5,238
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	42,199	42,199	42,199	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	42,199	42,199	42,199	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,494	6,494	22,801	22,801	28,039	5,238
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	(22,962)	(22,962)	(22,962)	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(22,962)	(22,962)	(22,962)	-
Net Change in Fund Balances	-	-	6,494	6,494	(161)	(161)	5,077	5,238
FUND BALANCES, January 1	140,250	140,250	140,250	-	6,829	6,829	6,829	-
FUND BALANCES, December 31	140,250	140,250	146,744	6,494	6,668	6,668	11,906	5,238

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Property Code Enforcement				License and Permit			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	4,300	4,300	4,300	-	8,549,880	8,549,880	9,753,497	1,203,617
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	316,257	316,257	322,557	6,300	1,211,421	1,211,421	2,040,055	828,634
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	200,000	200,000	-	(200,000)	34,000	34,000	27,429	(6,571)
Total Revenues	520,557	520,557	326,857	(193,700)	9,795,301	9,795,301	11,820,981	2,025,680
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	774,297	789,917	527,932	261,985	9,478,413	9,478,413	9,145,700	332,713
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	9,698	(9,698)
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	774,297	789,917	527,932	261,985	9,478,413	9,478,413	9,155,398	323,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	(253,740)	(269,360)	(201,075)	68,285	316,888	316,888	2,665,583	2,348,695
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	200,000	217,537	198,763	(18,774)	1,000	1,000	-	(1,000)
Transfers Out	-	(1,917)	(1,917)	-	(166,947)	(166,947)	(132,386)	34,561
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	200,000	215,620	196,846	(18,774)	(165,947)	(165,947)	(132,386)	33,561
Net Change in Fund Balances	(53,740)	(53,740)	(4,229)	49,511	150,941	150,941	2,533,197	2,382,256
FUND BALANCES, January 1	495,737	495,737	495,737	-	1,016,915	1,016,915	1,016,915	-
FUND BALANCES, December 31	441,997	441,997	491,508	49,511	1,167,856	1,167,856	3,550,112	2,382,256

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Police Services - Pension Assets				Crime Laboratory			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
<b>Total Taxes</b>	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	26,000	26,000	23,544	(2,456)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	30,000	30,000	149,241	119,241	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(47,602)	(47,602)	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	57	57	-	-	-	-
<b>Total Revenues</b>	<b>30,000</b>	<b>30,000</b>	<b>101,696</b>	<b>71,696</b>	<b>26,000</b>	<b>26,000</b>	<b>23,544</b>	<b>(2,456)</b>
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	847,774	847,774	546,542	301,232	65,094	65,094	59,725	5,369
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	150,000	150,000	-	150,000	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>997,774</b>	<b>997,774</b>	<b>546,542</b>	<b>451,232</b>	<b>65,094</b>	<b>65,094</b>	<b>59,725</b>	<b>5,369</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(967,774)	(967,774)	(444,846)	522,928	(39,094)	(39,094)	(36,181)	2,913
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	31,000	31,000	31,000	-
Transfers Out	(3,370)	(3,370)	(3,370)	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(3,370)</b>	<b>(3,370)</b>	<b>(3,370)</b>	<b>-</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(971,144)</b>	<b>(971,144)</b>	<b>(448,216)</b>	<b>522,928</b>	<b>(8,094)</b>	<b>(8,094)</b>	<b>(5,181)</b>	<b>2,913</b>
<b>FUND BALANCES, January 1</b>	<b>1,414,251</b>	<b>1,414,251</b>	<b>1,414,251</b>	<b>-</b>	<b>16,044</b>	<b>16,044</b>	<b>16,044</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>443,107</b>	<b>443,107</b>	<b>966,035</b>	<b>522,928</b>	<b>7,950</b>	<b>7,950</b>	<b>10,863</b>	<b>2,913</b>

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Parking Enforcement				Special Projects Police			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
<b>Total Taxes</b>	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	3,386,962	4,958,849	2,850,324	(2,108,525)
Fees, Sales and Services	210,000	52,500	-	(52,500)	2,817,238	3,547,526	1,907,798	(1,639,728)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	30,546	30,546	36,332	5,786
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(9,665)	(9,665)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	298,108	324,248	299,622	(24,626)
<b>Total Revenues</b>	<b>210,000</b>	<b>52,500</b>	<b>-</b>	<b>(52,500)</b>	<b>6,532,854</b>	<b>8,861,169</b>	<b>5,084,411</b>	<b>(3,776,758)</b>
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,321,835	1,301,935	1,092,042	209,893	5,806,050	7,592,080	4,736,693	2,855,387
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	270,108	270,108	233,400	36,708	431,760	990,835	29,492	961,343
Debt Service								
Other Debt Principal	34,421	50,093	21,958	28,135	-	-	-	-
Interest - Other Debt	5,379	9,607	4,575	5,032	-	-	-	-
<b>Total Expenditures</b>	<b>1,631,743</b>	<b>1,631,743</b>	<b>1,351,975</b>	<b>279,768</b>	<b>6,237,810</b>	<b>8,582,915</b>	<b>4,766,185</b>	<b>3,816,730</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<b>(1,421,743)</b>	<b>(1,579,243)</b>	<b>(1,351,975)</b>	<b>227,268</b>	<b>295,044</b>	<b>278,254</b>	<b>318,226</b>	<b>39,972</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	1,193,023	1,350,523	1,140,555	(209,968)	200,982	200,982	200,982	-
Transfers Out	(4,680)	(4,680)	(4,680)	-	(838,676)	(838,676)	(87,040)	751,636
Capital Lease	-	-	216,100	216,100	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,188,343</b>	<b>1,345,843</b>	<b>1,351,975</b>	<b>6,132</b>	<b>(637,694)</b>	<b>(637,694)</b>	<b>113,942</b>	<b>751,636</b>
<b>Net Change in Fund Balances</b>	<b>(233,400)</b>	<b>(233,400)</b>	<b>-</b>	<b>233,400</b>	<b>(342,650)</b>	<b>(359,440)</b>	<b>432,168</b>	<b>791,608</b>
<b>FUND BALANCES, January 1</b>	<b>17,299</b>	<b>17,299</b>	<b>17,299</b>	<b>-</b>	<b>3,110,159</b>	<b>3,110,159</b>	<b>3,110,159</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>(216,101)</b>	<b>(216,101)</b>	<b>17,299</b>	<b>233,400</b>	<b>2,767,509</b>	<b>2,750,719</b>	<b>3,542,327</b>	<b>791,608</b>

continued



City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Police Officers Clothing				Fire Responsive Services			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
<b>Total Taxes</b>	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	3,279,026	87,773	(3,191,253)
Fees, Sales and Services	-	-	-	-	750	750	11,631	10,881
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	43,200	43,200	35,051	(8,149)
<b>Total Revenues</b>	-	-	-	-	43,950	3,322,976	134,455	(3,188,521)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	535,589	535,589	535,589	-	43,950	150,929	42,222	108,707
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	3,172,067	59,372	3,112,695
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	535,589	535,589	535,589	-	43,950	3,322,996	101,594	3,221,402
Excess (Deficiency) of Revenues Over (Under) Expenditures	(535,589)	(535,589)	(535,589)	-	-	(20)	32,861	32,881
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	535,589	535,589	529,973	(5,616)	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	535,589	535,589	529,973	(5,616)	-	-	-	-
<b>Net Change in Fund Balances</b>	-	-	(5,616)	(5,616)	-	(20)	32,861	32,881
<b>FUND BALANCES, January 1</b>	352,045	352,045	352,045	-	200,895	200,895	200,895	-
<b>FUND BALANCES, December 31</b>	352,045	352,045	346,429	(5,616)	200,895	200,875	233,756	32,881

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Fire Fighting Equipment				Fire Protection Clothing			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
<b>Total Taxes</b>	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	495,662	495,662	495,415	(247)	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>495,662</b>	<b>495,662</b>	<b>495,415</b>	<b>(247)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,295	1,295	1,295	-	229,573	229,573	224,752	4,821
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	540,904	540,904	368,589	172,315	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>542,199</b>	<b>542,199</b>	<b>369,884</b>	<b>172,315</b>	<b>229,573</b>	<b>229,573</b>	<b>224,752</b>	<b>4,821</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,537)	(46,537)	125,531	172,068	(229,573)	(229,573)	(224,752)	4,821
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	229,573	229,573	229,573	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	8,000	8,000	6,591	(1,409)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,000</b>	<b>8,000</b>	<b>6,591</b>	<b>(1,409)</b>	<b>229,573</b>	<b>229,573</b>	<b>229,573</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(38,537)</b>	<b>(38,537)</b>	<b>132,122</b>	<b>170,659</b>	<b>-</b>	<b>-</b>	<b>4,821</b>	<b>4,821</b>
<b>FUND BALANCES, January 1</b>	<b>1,759,015</b>	<b>1,759,015</b>	<b>1,759,015</b>	<b>-</b>	<b>193,607</b>	<b>193,607</b>	<b>193,607</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>1,720,478</b>	<b>1,720,478</b>	<b>1,891,137</b>	<b>170,659</b>	<b>193,607</b>	<b>193,607</b>	<b>198,428</b>	<b>4,821</b>

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Right of Way Maintenance				Parking Meter Collections			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
<b>Total Taxes</b>	-	-	-	-	-	-	-	-
Licenses and Permits	1,002,500	1,002,500	933,205	(69,295)	-	-	-	-
Intergovernmental Revenue	3,670,886	3,670,886	3,573,155	(97,731)	1,316,459	1,316,459	1,316,460	1
Fees, Sales and Services	982,386	982,386	2,022,500	1,040,114	1,386,611	1,386,611	1,687,986	301,375
Assessments	14,148,037	14,528,037	14,248,064	(279,973)	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	50,000	50,000	16,549	(33,451)	-	-	-	-
<b>Total Revenues</b>	<b>19,853,809</b>	<b>20,233,809</b>	<b>20,793,473</b>	<b>559,664</b>	<b>2,703,070</b>	<b>2,703,070</b>	<b>3,004,446</b>	<b>301,376</b>
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	20,305,090	20,181,729	17,367,026	2,814,703	466,454	466,454	456,669	9,785
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	248,199	248,199	152,375	95,824	40,000	40,000	-	40,000
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,553,289</b>	<b>20,429,928</b>	<b>17,519,401</b>	<b>2,910,527</b>	<b>506,454</b>	<b>506,454</b>	<b>456,669</b>	<b>49,785</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<b>(699,480)</b>	<b>(196,119)</b>	<b>3,274,072</b>	<b>3,470,191</b>	<b>2,196,616</b>	<b>2,196,616</b>	<b>2,547,777</b>	<b>351,161</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	35,346	113,786	113,786	-	-	-	-	-
Transfers Out	(2,623,867)	(3,827,228)	(3,827,776)	(548)	(2,209,311)	(2,209,311)	(2,547,777)	(338,466)
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,588,521)</b>	<b>(3,713,442)</b>	<b>(3,713,990)</b>	<b>(548)</b>	<b>(2,209,311)</b>	<b>(2,209,311)</b>	<b>(2,547,777)</b>	<b>(338,466)</b>
<b>Net Change in Fund Balances</b>	<b>(3,288,001)</b>	<b>(3,909,561)</b>	<b>(439,918)</b>	<b>3,469,643</b>	<b>(12,695)</b>	<b>(12,695)</b>	<b>-</b>	<b>12,695</b>
<b>FUND BALANCES, January 1</b>	<b>26,573,030</b>	<b>26,573,030</b>	<b>26,573,030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>23,285,029</b>	<b>22,663,469</b>	<b>26,133,112</b>	<b>3,469,643</b>	<b>(12,695)</b>	<b>(12,695)</b>	<b>-</b>	<b>12,695</b>

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Lighting Maintenance Assessment Districts				Right of Way			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	129,584	129,584	148,677	19,093	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	129,584	129,584	148,677	19,093	-	-	-	-
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	135,396	135,396	122,922	12,474	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	135,396	135,396	122,922	12,474	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,812)	(5,812)	25,755	31,567	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(78,440)	(78,440)	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	(78,440)	(78,440)	-
Net Change in Fund Balances	(5,812)	(5,812)	25,755	31,567	-	(78,440)	(78,440)	-
FUND BALANCES, January 1	217,473	217,473	217,473	-	78,440	78,440	78,440	-
FUND BALANCES, December 31	211,661	211,661	243,228	31,567	78,440	-	-	-

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**

Schedule 8

**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2004**

	Solid Waste and Recycling				Public Health			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	445,000	445,000	551,217	106,217	-	-	-	-
Fees, Sales and Services	-	-	-	-	1,748,057	1,748,057	1,623,168	(124,889)
Assessments	2,225,920	2,225,920	2,238,682	12,762	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	45,332	45,332	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	2,670,920	2,670,920	2,835,231	164,311	1,748,057	1,748,057	1,623,168	(124,889)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	2,873,465	2,873,465	2,404,212	469,253	-	-	-	-
Health	-	-	-	-	1,748,057	1,748,057	1,623,168	124,889
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,873,465	2,873,465	2,404,212	469,253	1,748,057	1,748,057	1,623,168	124,889
Excess (Deficiency) of Revenues Over (Under) Expenditures	(202,545)	(202,545)	431,019	633,564	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	7,191	7,191	7,191	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	7,191	7,191	7,191	-	-	-	-	-
Net Change in Fund Balances	(195,354)	(195,354)	438,210	633,564	-	-	-	-
FUND BALANCES, January 1	943,462	943,462	943,462	-	-	-	-	-
FUND BALANCES, December 31	748,108	748,108	1,381,672	633,564	-	-	-	-

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES

Schedule 8

BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2004

	Special Projects - Division of Health				Municipal Stadium			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	2,422,896	2,422,896	2,208,450	(214,446)	360,000	360,000	359,237	(763)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	20,184	20,184
Total Revenues	2,422,896	2,422,896	2,208,450	(214,446)	360,000	360,000	379,421	19,421
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	2,422,896	2,422,896	2,208,450	214,446	-	-	-	-
Culture and Recreation	-	-	-	-	372,723	372,723	343,472	29,251
Capital Outlay	-	-	-	-	48,000	48,000	-	48,000
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,422,896	2,422,896	2,208,450	214,446	420,723	420,723	343,472	77,251
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(60,723)	(60,723)	35,949	96,672
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	73,261	73,261	73,261	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	73,261	73,261	73,261	-
Net Change in Fund Balances	-	-	-	-	12,538	12,538	109,210	96,672
FUND BALANCES, January 1	-	-	-	-	52,322	52,322	52,322	-
FUND BALANCES, December 31	-	-	-	-	64,860	64,860	161,532	96,672

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES

Schedule 8

BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2004

	Forestry Special				Como Campus			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	150,000	150,000	144,525	(5,475)
Fees, Sales and Services	-	-	-	-	423,500	391,500	410,930	19,430
Assessments	-	100,000	-	(100,000)	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	80	80	508,500	817,500	826,310	8,810
Total Revenues	-	100,000	80	(99,920)	1,082,000	1,359,000	1,381,765	22,765
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,845,000	1,945,000	1,764,948	180,052	1,460,887	1,807,367	1,568,614	238,753
Capital Outlay	-	-	9,033	(9,033)	39,500	39,500	-	39,500
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,845,000	1,945,000	1,773,981	171,019	1,500,387	1,846,867	1,568,614	278,253
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,845,000)	(1,845,000)	(1,773,901)	71,099	(418,387)	(487,867)	(186,849)	301,018
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	1,845,000	1,845,000	1,845,000	-	407,489	407,489	407,489	-
Transfers Out	-	-	-	-	(34,000)	(34,000)	(34,000)	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,845,000	1,845,000	1,845,000	-	373,489	373,489	373,489	-
Net Change in Fund Balances	-	-	71,099	71,099	(44,898)	(114,378)	186,640	301,018
FUND BALANCES, January 1	42,635	42,635	42,635	-	319,981	319,981	319,981	-
FUND BALANCES, December 31	42,635	42,635	113,734	71,099	275,083	205,603	506,621	301,018

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**

Schedule 8

**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2004**

	Special Recreation Activities				Municipal Athletic Programming			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	880,000	1,100,000	1,098,568	(1,432)	599,470	599,470	603,252	3,782
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	195	195
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	35,170	35,170	40,000	40,000	9,350	(30,650)
Total Revenues	880,000	1,100,000	1,133,738	33,738	639,470	639,470	612,797	(26,673)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	950,353	1,170,353	1,010,842	159,511	626,072	626,072	607,299	18,773
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	950,353	1,170,353	1,010,842	159,511	626,072	626,072	607,299	18,773
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,353)	(70,353)	122,896	193,249	13,398	13,398	5,498	(7,900)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	856	856	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	856	856	-	-	-	-
Net Change in Fund Balances	(70,353)	(70,353)	123,752	194,105	13,398	13,398	5,498	(7,900)
FUND BALANCES, January 1	243,470	243,470	243,470	-	(59,197)	(59,197)	(59,197)	-
FUND BALANCES, December 31	173,117	173,117	367,222	194,105	(45,799)	(45,799)	(53,699)	(7,900)

continued



City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2004

Schedule 8

	Recreation Centers Special Accounts				Charitable Gambling			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	718	718	-	-	31,404	31,404
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	795	795
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(391)	(391)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	-	-	718	718	-	-	31,808	31,808
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	7,028	(7,028)
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	7,028	(7,028)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	718	718	-	-	24,780	24,780
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	(856)	(856)	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(856)	(856)	-	-	-	-
Net Change in Fund Balances	-	-	(138)	(138)	-	-	24,780	24,780
FUND BALANCES, January 1	138	138	138	-	20,684	20,684	20,684	-
FUND BALANCES, December 31	138	138	-	(138)	20,684	20,684	45,464	24,780

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**

Schedule 8

**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2004**

	Parks and Recreation Opportunity				Parks and Recreation Grant and Aids			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	1,425,192	1,487,192	1,394,436	(92,756)
Fees, Sales and Services	5,000	5,000	50	(4,950)	183,740	183,740	187,128	3,388
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	804	804	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(249)	(249)	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	10,000	46,803	64,776	17,973	65,000	121,765	140,943	19,178
Total Revenues	15,000	51,803	65,381	13,578	1,673,932	1,792,697	1,722,507	(70,190)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	5,000	41,803	27,500	14,303	887,659	1,011,424	987,986	23,438
Capital Outlay	10,000	10,000	-	10,000	116,274	116,274	67,650	48,624
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	15,000	51,803	27,500	24,303	1,003,933	1,127,698	1,055,636	72,062
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	37,881	37,881	669,999	664,999	666,871	1,872
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	-	-	34,309	34,309
Transfers Out	-	(8,000)	(8,000)	-	(868,863)	(868,863)	(868,863)	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(8,000)	(8,000)	-	(868,863)	(868,863)	(834,554)	34,309
Net Change in Fund Balances	-	(8,000)	29,881	37,881	(198,864)	(203,864)	(167,683)	36,181
FUND BALANCES, January 1	56,061	56,061	56,061	-	1,182,264	1,182,264	1,182,264	-
FUND BALANCES, December 31	56,061	48,061	85,942	37,881	983,400	978,400	1,014,581	36,181

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES

Schedule 8

BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2004

	Library Aids and Grants				Rella Havens Memorial Fund			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	25,068	25,068	12,917	(12,151)
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(4,153)	(4,153)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	25,068	25,068	8,764	(16,304)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	25,068	25,068	24,899	169
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	25,068	25,068	24,899	169
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	(16,135)	(16,135)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	(410,207)	(410,207)	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(410,207)	(410,207)	-	-	-	-
Net Change in Fund Balances	-	-	(410,207)	(410,207)	-	-	(16,135)	(16,135)
FUND BALANCES, January 1	410,207	410,207	410,207	-	416,284	416,284	416,284	-
FUND BALANCES, December 31	410,207	410,207	-	(410,207)	416,284	416,284	400,149	(16,135)

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2004

	Total			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes				
Gross Earnings Franchise Fees	1,700,000	1,700,000	1,720,207	20,207
Hotel-Motel Tax	1,616,915	1,616,915	1,992,639	375,724
Total Taxes	3,316,915	3,316,915	3,712,846	395,931
Licenses and Permits	9,866,680	9,866,680	10,965,632	1,098,952
Intergovernmental Revenue	10,620,599	15,775,267	10,181,821	(5,593,446)
Fees, Sales and Services	18,809,705	19,566,093	19,784,777	218,684
Assessments	16,503,541	16,983,541	16,635,423	(348,118)
Investment Income				
Interest Earned on Investments	560,614	560,614	705,573	144,959
Increase (Decrease) in Fair Value of Investments	-	-	(63,359)	(63,359)
Interest Earned - Other	-	-	45,332	45,332
Miscellaneous - Other	1,573,816	2,367,169	2,384,929	17,760
Total Revenues	61,251,870	68,436,279	64,352,974	(4,083,305)
<b>EXPENDITURES</b>				
Current				
General Government	4,225,922	4,297,019	4,014,872	282,147
Public Safety	19,103,870	20,992,599	16,912,492	4,080,107
Highways and Streets	20,906,940	20,783,579	17,946,617	2,836,962
Sanitation	2,873,465	2,873,465	2,404,212	469,253
Health	4,170,953	4,170,953	3,831,618	339,335
Culture and Recreation	6,172,762	6,999,810	6,342,588	657,222
Capital Outlay	2,537,055	6,798,197	1,041,998	5,756,199
Debt Service				
Other Debt Principal	34,421	50,093	21,958	28,135
Interest - Other Debt	5,379	9,607	4,575	5,032
Total Expenditures	60,030,767	66,975,322	52,520,930	14,454,392
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,221,103	1,460,957	11,832,044	10,371,087
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	4,775,546	5,044,023	4,828,016	(216,007)
Transfers Out	(12,780,189)	(14,147,420)	(13,865,713)	281,707
Capital Lease	-	-	216,100	216,100
Sale of Capital Assets	8,000	8,000	6,591	(1,409)
Total Other Financing Sources (Uses)	(7,996,643)	(9,095,397)	(8,815,006)	280,391
Net Change in Fund Balances	(6,775,540)	(7,634,440)	3,017,038	10,651,478
FUND BALANCES, January 1	42,204,087	42,204,087	42,204,087	-
FUND BALANCES, December 31	35,428,547	34,569,647	45,221,125	10,651,478
FUND BALANCES, Multi-Year Funds			4,079,893	
FUND BALANCES, December 31			49,301,018	

City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
December 31, 2004

Schedule 9

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Library Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
<b>ASSETS</b>					
Cash and Investments with Treasurer	10,512,308	-	196,999	524,208	11,233,515
Cash and Investments with Trustees	-	4,098,163	-	-	4,098,163
Receivables					
Accounts (net of allowance for estimated uncollectible)	398,583	-	-	-	398,583
Assessments	14,431,866	-	-	-	14,431,866
Accrued Interest	103,396	6,111	13,154	5,306	127,967
Due from Other Funds	242,088	-	1,505,472	102,500	1,850,060
Due from Other Governmental Units	22,566	-	-	-	22,566
<b>TOTAL ASSETS</b>	<b>25,710,807</b>	<b>4,104,274</b>	<b>1,715,625</b>	<b>632,014</b>	<b>32,162,720</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Interfund Payable for Pooled					
Cash and Investments Overdrafts	-	4,519	-	-	4,519
Due to Other Funds	1,087	-	-	-	1,087
Due to Component Units	649	-	-	-	649
Deferred Revenue	14,478,375	2,632	5,917	2,387	14,489,311
<b>Total Liabilities</b>	<b>14,480,111</b>	<b>7,151</b>	<b>5,917</b>	<b>2,387</b>	<b>14,495,566</b>
Fund Balances					
Reserved for					
Mandatory 5% for Retirement of Debt	-	-	39,641	-	39,641
Unreserved					
Designated for Debt Service	11,230,696	4,097,123	1,670,067	629,627	17,627,513
<b>Total Fund Balances</b>	<b>11,230,696</b>	<b>4,097,123</b>	<b>1,709,708</b>	<b>629,627</b>	<b>17,667,154</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>25,710,807</b>	<b>4,104,274</b>	<b>1,715,625</b>	<b>632,014</b>	<b>32,162,720</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR DEBT SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 10

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Library Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
<b>REVENUES</b>					
Taxes					
Property Taxes					
Current Taxpayer	-	-	2,420,016	-	2,420,016
Total Property Taxes	-	-	2,420,016	-	2,420,016
Gross Earnings Franchise Fees	-	-	-	30,000	30,000
Contamination Tax	-	-	96	-	96
Total Taxes	-	-	2,420,112	30,000	2,450,112
Intergovernmental Revenue (Schedule 35)	-	-	168,183	-	168,183
Fees, Sales and Services	-	3,500,000	-	114,660	3,614,660
Assessments	3,615,379	-	-	-	3,615,379
Investment Income					
Interest Earned on Investments	372,235	36,030	32,462	22,008	462,735
Decrease in Fair Value of Investments	(118,766)	(2,135)	(15,109)	(6,095)	(142,105)
Miscellaneous Revenue - Other	-	2,556,828	-	41,125	2,597,953
Total Revenues	3,868,848	6,090,723	2,605,648	201,698	12,766,917
<b>EXPENDITURES</b>					
Debt Service					
Bond Principal	2,240,000	940,000	-	-	3,180,000
Other Debt Principal	-	1,250,000	-	624,460	1,874,460
Interest - Bonds	1,018,970	4,830,202	182,056	-	6,031,228
Interest - Other Debt	-	-	-	263,740	263,740
Total Expenditures	3,258,970	7,020,202	182,056	888,200	11,349,428
Excess (Deficiency) of Revenues Over (Under) Expenditures	609,878	(929,479)	2,423,592	(686,502)	1,417,489
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	28,215	2,492,381	1,602,904	457,649	4,581,149
Transfers Out	-	(1,517,624)	(2,316,788)	-	(3,834,412)
Total Other Financing Sources (Uses)	28,215	974,757	(713,884)	457,649	746,737
Net Change in Fund Balances	638,093	45,278	1,709,708	(228,853)	2,164,226
FUND BALANCES, January 1	10,592,603	4,051,845	-	858,480	15,502,928
FUND BALANCES, December 31	11,230,696	4,097,123	1,709,708	629,627	17,667,154

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED**  
**DEBT SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 11

	General Debt Service				HRA General Debt Service			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	10,061,665	9,386,862	9,521,613	134,751	-	-	-	-
Current Tax Increment	-	-	-	-	9,067,772	9,067,772	9,018,479	(49,293)
Delinquent Taxpayer	175,000	175,000	70,101	(104,899)	-	-	-	-
Total Property Taxes	10,236,665	9,561,862	9,591,714	29,852	9,067,772	9,067,772	9,018,479	(49,293)
Gross Earnings Franchise Fees	880,000	880,000	1,000,475	120,475	-	-	-	-
Hotel-Motel Tax	-	-	-	-	220,000	220,000	220,000	-
Contamination Tax	-	-	371	371	-	-	-	-
Total Taxes	11,116,665	10,441,862	10,592,560	150,698	9,287,772	9,287,772	9,238,479	(49,293)
Intergovernmental Revenue	4,758	679,561	675,357	(4,204)	196,736	196,736	224,745	28,009
Fees, Sales and Services	-	-	-	-	755,000	755,000	415,000	(340,000)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	600,000	600,000	730,383	130,383	674,134	674,134	881,880	207,746
Decrease in Fair Value of Investments	-	-	(222,453)	(222,453)	-	-	(129,303)	(129,303)
Interest Earned - Other	-	-	-	-	-	-	240,666	240,666
Miscellaneous Revenue - Other	-	-	41,720	41,720	-	-	-	-
Total Revenues	11,721,423	11,721,423	11,817,567	96,144	10,913,642	10,913,642	10,871,467	(42,175)
<b>EXPENDITURES</b>								
Current								
General Government	606,387	606,387	531,766	74,621	-	-	-	-
Housing and Economic Development	-	-	-	-	23,951	23,951	-	23,951
Debt Service								
Bond Principal	18,150,000	18,150,000	18,150,000	-	7,163,058	5,118,058	5,113,058	5,000
Other Debt Principal	-	-	-	-	1,359,826	1,359,826	949,826	410,000
Interest - Bonds	4,372,027	4,372,027	4,159,387	212,640	8,060,817	8,060,817	8,312,688	(251,871)
Interest - Other Debt	-	-	-	-	117,611	117,611	358,276	(240,665)
Bond Issuance Costs	5,000	5,000	28,594	(23,594)	-	-	-	-
Total Expenditures	23,133,414	23,133,414	22,869,747	263,667	16,725,263	14,680,263	14,733,848	(53,585)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,411,991)	(11,411,991)	(11,052,180)	359,811	(5,811,621)	(3,766,621)	(3,862,381)	(95,760)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	7,505,845	7,505,845	8,578,873	1,073,028	16,064,605	16,064,605	20,557,656	4,493,051
Transfers Out	(2,488)	(2,488)	(2,088)	400	(11,301,645)	(11,301,645)	(16,094,802)	(4,793,157)
Current Refunding Bonds Issued	-	3,295,000	3,270,000	(25,000)	-	-	-	-
Refunded Bonds	-	(3,295,000)	(3,295,000)	-	-	(2,045,000)	(2,045,000)	-
Premium on Bonds Issued	-	-	259,932	259,932	-	-	-	-
Total Other Financing Sources (Uses)	7,503,357	7,503,357	8,811,717	1,308,360	4,762,960	2,717,960	2,417,854	(300,106)
Net Change in Fund Balances	(3,908,634)	(3,908,634)	(2,240,463)	1,668,171	(1,048,661)	(1,048,661)	(1,444,527)	(395,866)
FUND BALANCES, January 1	27,769,116	27,769,116	27,769,116	-	27,067,655	27,067,655	27,067,655	-
FUND BALANCES, December 31	23,860,482	23,860,482	25,528,653	1,668,171	26,018,994	26,018,994	25,623,128	(395,866)

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
DEBT SERVICE FUNDS  
For the Fiscal Year Ended December 31, 2004

Schedule 11

	G.O. Special Assessment - Streets				City Revenue Bonds and Other Long-Term Debt			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	-	-	-	-
Current Tax Increment	-	-	-	-	-	-	-	-
Delinquent Taxpayer	-	-	-	-	-	-	-	-
Total Property Taxes	-	-	-	-	-	-	-	-
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Contamination Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	3,500,000	3,500,000	3,500,000	-
Assessments	2,924,692	2,924,692	3,615,379	690,687	-	-	-	-
Investment Income								
Interest Earned on Investments	300,000	300,000	372,235	72,235	-	-	36,030	36,030
Decrease in Fair Value of Investments	-	-	(118,766)	(118,766)	-	-	(2,135)	(2,135)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue - Other	-	-	-	-	2,556,828	2,556,828	2,556,828	-
Total Revenues	3,224,692	3,224,692	3,868,848	644,156	6,056,828	6,056,828	6,090,723	33,895
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Debt Service								
Bond Principal	2,240,000	2,240,000	2,240,000	-	940,000	940,000	940,000	-
Other Debt Principal	-	-	-	-	1,250,000	1,250,000	1,250,000	-
Interest - Bonds	1,062,829	1,062,829	1,018,970	43,859	4,830,202	4,830,202	4,830,202	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	3,302,829	3,302,829	3,258,970	43,859	7,020,202	7,020,202	7,020,202	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(78,137)	(78,137)	609,878	688,015	(963,374)	(963,374)	(929,479)	33,895
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	28,215	28,215	-	-	2,492,381	2,492,381
Transfers Out	-	-	-	-	-	-	(1,517,624)	(1,517,624)
Current Refunding Bonds Issued	-	-	-	-	-	-	-	-
Refunded Bonds	-	-	-	-	-	-	-	-
Premium on Bonds Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	28,215	28,215	-	-	974,757	974,757
Net Change in Fund Balances	(78,137)	(78,137)	638,093	716,230	(963,374)	(963,374)	45,278	1,008,652
FUND BALANCES, January 1	10,592,603	10,592,603	10,592,603	-	4,051,845	4,051,845	4,051,845	-
FUND BALANCES, December 31	10,514,466	10,514,466	11,230,696	716,230	3,088,471	3,088,471	4,097,123	1,008,652

continued



City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
DEBT SERVICE FUNDS  
For the Fiscal Year Ended December 31, 2004

Schedule 11

	Library Debt				Revenue Notes and Other Long-Term Debt			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	-	-	-	-
Current Tax Increment	2,588,295	2,420,112	2,420,016	(96)	-	-	-	-
Delinquent Taxpayer	-	-	-	-	-	-	-	-
Total Property Taxes	2,588,295	2,420,112	2,420,016	(96)	-	-	-	-
Gross Earnings Franchise Fees	-	-	-	-	30,000	30,000	30,000	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Contamination Tax	-	-	96	96	-	-	-	-
Total Taxes	2,588,295	2,420,112	2,420,112	-	30,000	30,000	30,000	-
Intergovernmental Revenue	-	168,183	168,183	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	130,000	130,000	114,660	(15,340)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	32,462	32,462	-	-	22,008	22,008
Decrease in Fair Value of Investments	-	-	(15,109)	(15,109)	-	-	(6,095)	(6,095)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue - Other	-	-	-	-	396,320	396,320	41,125	(355,195)
Total Revenues	2,588,295	2,588,295	2,605,648	17,353	556,320	556,320	201,698	(354,622)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Debt Service								
Bond Principal	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	459,387	621,537	624,460	(2,923)
Interest - Bonds	574,508	574,508	182,056	392,452	-	-	-	-
Interest - Other Debt	-	-	-	-	253,679	267,196	263,740	3,456
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	574,508	574,508	182,056	392,452	713,066	888,733	888,200	533
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,013,787	2,013,787	2,423,592	409,805	(156,746)	(332,413)	(686,502)	(354,089)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	965,000	965,000	1,602,904	637,904	156,746	332,413	457,649	125,236
Transfers Out	(2,316,788)	(2,316,788)	(2,316,788)	-	-	-	-	-
Current Refunding Bonds Issued	-	-	-	-	-	-	-	-
Refunded Bonds	-	-	-	-	-	-	-	-
Premium on Bonds Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,351,788)	(1,351,788)	(713,884)	637,904	156,746	332,413	457,649	125,236
Net Change in Fund Balances	661,999	661,999	1,709,708	1,047,709	-	-	(228,853)	(228,853)
FUND BALANCES, January 1	-	-	-	-	858,480	858,480	858,480	-
FUND BALANCES, December 31	661,999	661,999	1,709,708	1,047,709	858,480	858,480	629,627	(228,853)

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
DEBT SERVICE FUNDS  
For the Fiscal Year Ended December 31, 2004

Schedule 11

	Total			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>				
Taxes				
Property Taxes				
Current Taxpayer	10,061,665	9,386,862	9,521,613	134,751
Current Tax Increment	11,656,067	11,487,884	11,438,495	(49,389)
Delinquent Taxpayer	175,000	175,000	70,101	(104,899)
Total Property Taxes	21,892,732	21,049,746	21,030,209	(19,537)
Gross Earnings Franchise Fees	910,000	910,000	1,030,475	120,475
Hotel-Motel Tax	220,000	220,000	220,000	-
Contamination Tax	-	-	467	467
Total Taxes	23,022,732	22,179,746	22,281,151	101,405
Intergovernmental Revenue	201,494	1,044,480	1,068,285	23,805
Fees, Sales and Services	4,385,000	4,385,000	4,029,660	(355,340)
Assessments	2,924,692	2,924,692	3,615,379	690,687
Investment Income				
Interest Earned on Investments	1,574,134	1,574,134	2,074,998	500,864
Decrease in Fair Value of Investments	-	-	(493,861)	(493,861)
Interest Earned - Other	-	-	240,666	240,666
Miscellaneous Revenue - Other	2,953,148	2,953,148	2,639,673	(313,475)
Total Revenues	35,061,200	35,061,200	35,455,951	394,751
<b>EXPENDITURES</b>				
Current				
General Government	606,387	606,387	531,766	74,621
Housing and Economic Development	23,951	23,951	-	23,951
Debt Service				
Bond Principal	28,493,058	26,448,058	26,443,058	5,000
Other Debt Principal	3,069,213	3,231,363	2,824,286	407,077
Interest - Bonds	18,900,383	18,900,383	18,503,303	397,080
Interest - Other Debt	371,290	384,807	622,016	(237,209)
Bond Issuance Costs	5,000	5,000	28,594	(23,594)
Total Expenditures	51,469,282	49,599,949	48,953,023	646,926
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,408,082)	(14,538,749)	(13,497,072)	1,041,677
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	24,692,196	24,867,863	33,717,678	8,849,815
Transfers Out	(13,620,921)	(13,620,921)	(19,931,302)	(6,310,381)
Current Refunding Bonds Issued	-	3,295,000	3,270,000	(25,000)
Refunded Bonds	-	(5,340,000)	(5,340,000)	-
Premium on Bonds Issued	-	-	259,932	259,932
Total Other Financing Sources (Uses)	11,071,275	9,201,942	11,976,308	2,774,366
Net Change in Fund Balances	(5,336,807)	(5,336,807)	(1,520,764)	3,816,043
FUND BALANCES, January 1	70,339,699	70,339,699	70,339,699	-
FUND BALANCES, December 31	65,002,892	65,002,892	68,818,935	3,816,043

City of Saint Paul, Minnesota  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
December 31, 2004

Schedule 12

	Capital Improvement Bonds	City Sales Tax	Library Capital Projects	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
<b>ASSETS</b>						
Cash and Investments with Treasurer	16,548,184	20,206,723	8,863,273	649,305	11,165,471	57,432,956
Cash and Investments with Trustees	-	544,290	-	-	14,037,164	14,581,454
Receivables						
Property Taxes - Due from Ramsey County	-	-	-	-	48,821	48,821
Property Taxes - Delinquent	-	-	-	-	14,725	14,725
Notes and Loans	-	6,914,712	-	315,000	-	7,229,712
Accrued Interest	133,098	191,071	77,776	-	139,991	541,936
Due from Other Funds	-	95,000	-	-	-	95,000
Due from Other Governmental Units	-	1,227,722	-	-	-	1,227,722
Advance to Other Funds	-	231,126	-	-	-	231,126
Land Held for Resale	-	-	-	-	858,947	858,947
<b>TOTAL ASSETS</b>	<b>16,681,282</b>	<b>29,410,644</b>	<b>8,941,049</b>	<b>964,305</b>	<b>26,265,119</b>	<b>82,262,399</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable	-	-	-	-	26,041	26,041
Contracts/Retention Payable	-	-	-	-	10,000	10,000
Due to Other Funds	3,571,472	232,274	165,000	-	365,331	4,334,077
Advance from Other Funds	-	-	-	-	6,569,500	6,569,500
Deferred Revenue	59,869	7,011,633	34,985	315,000	979,493	8,400,980
<b>Total Liabilities</b>	<b>3,631,341</b>	<b>7,243,907</b>	<b>199,985</b>	<b>315,000</b>	<b>7,950,365</b>	<b>19,340,598</b>
<b>Fund Balances</b>						
Reserved for Encumbrances	-	-	493,063	-	195,541	688,604
Reserved for Advance to Other Funds	-	231,126	-	-	-	231,126
Unreserved						
Designated for Next Year's Appropriation	-	-	10,000	-	-	10,000
Designated for Specific Capital Projects	13,049,941	21,935,611	8,238,001	649,305	18,119,213	61,992,071
<b>Total Fund Balances</b>	<b>13,049,941</b>	<b>22,166,737</b>	<b>8,741,064</b>	<b>649,305</b>	<b>18,314,754</b>	<b>62,921,801</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>16,681,282</b>	<b>29,410,644</b>	<b>8,941,049</b>	<b>964,305</b>	<b>26,265,119</b>	<b>82,262,399</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 13

	Capital Improvement Bonds	City Sales Tax	Library Capital Projects	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
<b>REVENUES</b>						
Taxes						
Property Taxes						
Current Tax Increment	-	-	-	-	4,104,695	4,104,695
Total Property Taxes	-	-	-	-	4,104,695	4,104,695
City Sales Tax	-	13,753,085	-	-	-	13,753,085
Total Taxes	-	13,753,085	-	-	4,104,695	17,857,780
Intergovernmental Revenue	-	-	-	-	25,638	25,638
Fees, Sales and Services	-	4,877	17,700	-	215,451	238,028
Investment Income						
Interest Earned on Investments	418,447	550,876	300,964	-	242,877	1,513,164
Decrease in Fair Value of Investments	(152,884)	(196,560)	(89,338)	-	(80,151)	(518,933)
Interest Earned - Other	-	421,579	-	-	7,159	428,738
Miscellaneous Revenue - Other	-	785,345	-	-	262,026	1,047,371
Total Revenues	265,563	15,319,202	229,326	-	4,777,695	20,591,786
<b>EXPENDITURES</b>						
Current						
General Government	-	2,314,627	-	-	-	2,314,627
Culture and Recreation	-	-	700,000	-	-	700,000
Housing and Economic Development	-	-	-	1,346,281	6,778,412	8,124,693
Capital Outlay	-	-	644,828	-	-	644,828
Debt Service						
Interest - Other Debt	-	-	-	-	1,192,687	1,192,687
Bond Issuance Costs	102,092	-	96,074	-	289,809	487,975
Total Expenditures	102,092	2,314,627	1,440,902	1,346,281	8,260,908	13,464,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	163,471	13,004,575	(1,211,576)	(1,346,281)	(3,483,213)	7,126,976
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	9,100,661	-	4,545,586	266,872	13,913,119
Transfers Out	(17,419,333)	(28,466,669)	(2,893,844)	(2,550,000)	(5,820,577)	(57,150,423)
Bonds Issued	19,000,000	-	10,187,965	-	8,945,000	38,132,965
Current Refunding Bond Issued	-	-	2,092,035	-	-	2,092,035
Premium on Bond Issued	-	-	566,484	-	89,981	656,465
Total Other Financing Sources (Uses)	1,580,667	(19,366,008)	9,952,640	1,995,586	3,481,276	(2,355,839)
Net Change in Fund Balances	1,744,138	(6,361,433)	8,741,064	649,305	(1,937)	4,771,137
FUND BALANCES, January 1	11,305,803	28,528,170	-	-	18,316,691	58,150,664
FUND BALANCES, December 31	13,049,941	22,166,737	8,741,064	649,305	18,314,754	62,921,801

City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR PERMANENT FUNDS**  
December 31, 2004

Schedule 14

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
<b>ASSETS</b>			
Cash and Investments with Treasurer	52,719	9,446	62,165
Receivables			
Accrued Interest	485	88	573
<b>TOTAL ASSETS</b>	<b>53,204</b>	<b>9,534</b>	<b>62,738</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Deferred Revenue	218	39	257
<b>Total Liabilities</b>	<b>218</b>	<b>39</b>	<b>257</b>
<b>Fund Balances</b>			
Reserved for Permanent Fund Activities	30,000	5,000	35,000
Unreserved			
Undesignated	22,986	4,495	27,481
<b>Total Fund Balances</b>	<b>52,986</b>	<b>9,495</b>	<b>62,481</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>53,204</b>	<b>9,534</b>	<b>62,738</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR PERMANENT FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 15

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
<b>REVENUES</b>			
Investment Income			
Interest Earned on Investments	1,753	320	2,073
Decrease in Fair Value of Investments	(556)	(101)	(657)
Miscellaneous - Other	258	-	258
<b>Total Revenues</b>	<b>1,455</b>	<b>219</b>	<b>1,674</b>
<b>EXPENDITURES</b>			
Current			
Culture and Recreation	1,713	270	1,983
<b>Total Expenditures</b>	<b>1,713</b>	<b>270</b>	<b>1,983</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(258)</b>	<b>(51)</b>	<b>(309)</b>
<b>Net Change in Fund Balances</b>	<b>(258)</b>	<b>(51)</b>	<b>(309)</b>
<b>FUND BALANCES, January 1</b>	<b>53,244</b>	<b>9,546</b>	<b>62,790</b>
<b>FUND BALANCES, December 31</b>	<b>52,986</b>	<b>9,495</b>	<b>62,481</b>

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR PERMANENT FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 16

	Japanese Gardens				Hoffman Memorial			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Investment Income								
Interest Earned on Investments	1,700	1,700	1,753	53	300	300	320	20
Decrease in Fair Value of Investments	-	-	(556)	(556)	-	-	(101)	(101)
Miscellaneous - Other	-	-	258	258	-	-	-	-
<b>Total Revenues</b>	<b>1,700</b>	<b>1,700</b>	<b>1,455</b>	<b>(245)</b>	<b>300</b>	<b>300</b>	<b>219</b>	<b>(81)</b>
<b>EXPENDITURES</b>								
Current								
Culture and Recreation	1,700	1,700	1,713	(13)	300	300	270	30
<b>Total Expenditures</b>	<b>1,700</b>	<b>1,700</b>	<b>1,713</b>	<b>(13)</b>	<b>300</b>	<b>300</b>	<b>270</b>	<b>30</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(258)	(258)	-	-	(51)	(51)
Net Change in Fund Balances	-	-	(258)	(258)	-	-	(51)	(51)
<b>FUND BALANCES, January 1</b>	<b>53,244</b>	<b>53,244</b>	<b>53,244</b>	<b>-</b>	<b>9,546</b>	<b>9,546</b>	<b>9,546</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>53,244</b>	<b>53,244</b>	<b>52,986</b>	<b>(258)</b>	<b>9,546</b>	<b>9,546</b>	<b>9,495</b>	<b>(51)</b>

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR PERMANENT FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 16

	Total			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
<b>REVENUES</b>				
Investment Income				
Interest Earned on Investments	2,000	2,000	2,073	73
Decrease in Fair Value of Investments	-	-	(657)	(657)
Miscellaneous - Other	-	-	258	258
<b>Total Revenues</b>	<b>2,000</b>	<b>2,000</b>	<b>1,674</b>	<b>(326)</b>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	2,000	2,000	1,983	17
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>1,983</b>	<b>17</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>(309)</b>	<b>(309)</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>(309)</b>	<b>(309)</b>
<b>FUND BALANCES, January 1</b>	<b>62,790</b>	<b>62,790</b>	<b>62,790</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>62,790</b>	<b>62,790</b>	<b>62,481</b>	<b>(309)</b>



## **Nonmajor Enterprise Funds**

### **Enterprise Funds**

Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate.

**Special Services** - to account for the operations of park pavilions, refreshment stands, golf courses, canoe and boat rentals, swimming pools and beaches, tennis instructions, ski instructions, and ski facilities.

**Rice and Arlington Sports Dome** - to account for the operation and maintenance of the Rice and Arlington Sports Dome.

**Watergate Marina** - to account for the operation and maintenance of the Marina.

**Impounding Lot** - to account for the city's vehicle impounding operations. Charges are made for the towing and storage of impounded vehicles and are collected when vehicles are claimed. Unclaimed vehicles are sold at public auction and proceeds retained. Funds are also received from the salvage of vehicles junked.

**River Print Saint Paul/Ramsey County** - to account for printing services rendered to city departments, offices, and other governmental units.

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
December 31, 2004

Schedule 17

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and Investments with Treasurer	-	85,550	-	635,685	699,141	1,420,376
Imprest Funds	5,500	-	-	850	-	6,350
Receivables						
Accounts (net of allowance for estimated uncollectibles)	98,424	-	11,500	-	20,656	130,580
Accrued Interest	4,171	1,745	-	-	-	5,916
Due from Other Funds	18,803	-	-	9,922	15,796	44,521
Due from Component Units	-	-	-	-	34,866	34,866
Due from Other Governmental Units	591	-	-	-	93,395	93,986
Inventories						
Materials and Supplies	50,258	-	-	-	155,991	206,249
Impounded Cars	-	-	-	83,030	-	83,030
<b>Total Current Assets</b>	<b>177,747</b>	<b>87,295</b>	<b>11,500</b>	<b>729,487</b>	<b>1,019,845</b>	<b>2,025,874</b>
<b>Noncurrent Assets</b>						
<b>Other Assets</b>						
Deferred Charges	-	52,583	-	-	-	52,583
<b>Total Other Assets</b>	<b>-</b>	<b>52,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,583</b>
<b>Capital Assets</b>						
Land	3,358,985	-	-	-	-	3,358,985
Buildings and Structures	2,462,885	3,416,972	305,947	13,395	-	6,199,199
Less: Accumulated Depreciation	(429,128)	(908,357)	(246,606)	(13,395)	-	(1,597,486)
Equipment	1,592,297	20,209	68,126	74,097	667,036	2,421,765
Less: Accumulated Depreciation	(1,227,147)	(20,209)	(68,126)	(19,759)	(573,308)	(1,908,549)
Construction in Progress	-	-	19,271	-	-	19,271
<b>Total Capital Assets</b>	<b>5,757,892</b>	<b>2,508,615</b>	<b>78,612</b>	<b>54,338</b>	<b>93,728</b>	<b>8,493,185</b>
<b>Total Noncurrent Assets</b>	<b>5,757,892</b>	<b>2,561,198</b>	<b>78,612</b>	<b>54,338</b>	<b>93,728</b>	<b>8,545,768</b>
<b>TOTAL ASSETS</b>	<b>5,935,639</b>	<b>2,648,493</b>	<b>90,112</b>	<b>783,825</b>	<b>1,113,573</b>	<b>10,571,642</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
December 31, 2004

Schedule 17

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
<b>LIABILITIES</b>						
<b>Current Liabilities (Payable from Current Assets)</b>						
Interfund Payable for Pooled						
Cash and Investments Overdrafts	161,155	-	333,568	-	-	494,723
Accrued Salaries Payable	100,425	-	-	47,180	21,265	168,870
Accounts Payable	29,202	-	15,446	48,441	83,633	176,722
Contracts Payable	675,297	-	-	-	-	675,297
Due to Other Funds	545,321	-	-	14,622	4,560	564,503
Due to Other Governmental Units	-	-	-	10,995	253	11,248
Compensated Absences Payable	13,686	-	-	5,264	2,637	21,587
Revenue Bonds Payable	-	155,000	-	-	-	155,000
Accrued Interest Payable						
Revenue Bonds	-	15,495	-	-	-	15,495
<b>Total Current Liabilities</b> <b>(Payable from Current Assets)</b>	<b>1,525,086</b>	<b>170,495</b>	<b>349,014</b>	<b>126,502</b>	<b>112,348</b>	<b>2,283,445</b>
<b>Noncurrent Liabilities</b>						
Revenue Bonds Payable	-	3,085,000	-	-	-	3,085,000
Less: Unamortized Discount	-	(19,764)	-	-	-	(19,764)
Advance from Other Funds	3,480,501	250,000	-	-	-	3,730,501
Compensated Absences Payable	425,902	-	-	115,372	47,293	588,567
<b>Total Noncurrent Liabilities</b>	<b>3,906,403</b>	<b>3,315,236</b>	<b>-</b>	<b>115,372</b>	<b>47,293</b>	<b>7,384,304</b>
<b>TOTAL LIABILITIES</b>	<b>5,431,489</b>	<b>3,485,731</b>	<b>349,014</b>	<b>241,874</b>	<b>159,641</b>	<b>9,667,749</b>
<b>NET ASSETS</b>						
Invested in Capital Assets, Net of Related Debt	2,277,391	(961,621)	78,612	54,338	93,729	1,542,449
Unrestricted	(1,773,241)	124,383	(337,514)	487,613	860,203	(638,556)
<b>TOTAL NET ASSETS</b>	<b>504,150</b>	<b>(837,238)</b>	<b>(258,902)</b>	<b>541,951</b>	<b>953,932</b>	<b>903,893</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 18

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
<b>OPERATING REVENUES</b>						
Fees, Sales and Services	3,408,374	-	11,648	2,160,387	1,385,361	6,965,770
Rents and Leases	514,913	-	-	-	-	514,913
Miscellaneous	64,645	-	-	-	-	64,645
<b>Total Operating Revenues</b>	<b>3,987,932</b>	<b>-</b>	<b>11,648</b>	<b>2,160,387</b>	<b>1,385,361</b>	<b>7,545,328</b>
<b>OPERATING EXPENSES</b>						
Cost of Merchandise Sold	228,434	-	-	-	-	228,434
Salaries	2,334,423	-	-	761,239	349,230	3,444,892
Employee Fringe Benefits	614,770	-	-	217,087	116,237	948,094
Services	615,726	3,511	5,972	947,332	274,014	1,846,555
Materials and Supplies	464,835	-	388	36,968	404,695	906,886
Depreciation	153,526	114,028	9,147	7,410	98,880	382,991
Bad Debts	8,692	-	-	-	-	8,692
Miscellaneous	190	-	-	-	-	190
<b>Total Operating Expenses</b>	<b>4,420,596</b>	<b>117,539</b>	<b>15,507</b>	<b>1,970,036</b>	<b>1,243,056</b>	<b>7,766,734</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(432,664)</b>	<b>(117,539)</b>	<b>(3,859)</b>	<b>190,351</b>	<b>142,305</b>	<b>(221,406)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
Gain on Sale of Assets	2,526	-	-	-	-	2,526
Investment Income						
Interest Earned on Investments	(2,539)	6,904	-	-	-	4,365
Decrease in Fair Value of Investments	(4,791)	(2,004)	-	-	-	(6,795)
Miscellaneous Other Revenue	918	-	-	-	-	918
Interest Expense						
Revenue Bonds	-	(190,683)	-	-	-	(190,683)
Advance from Other Funds	(119,954)	-	-	-	-	(119,954)
Amortization of Bond Issuance Costs	-	(3,895)	-	-	-	(3,895)
Loss on Retirement of Assets	(130,971)	-	-	-	-	(130,971)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(254,811)</b>	<b>(189,678)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(444,489)</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>(687,475)</b>	<b>(307,217)</b>	<b>(3,859)</b>	<b>190,351</b>	<b>142,305</b>	<b>(665,895)</b>
Capital Contributions	20,683	-	11,500	-	-	32,183
Transfers In	105,000	339,760	-	-	-	444,760
Transfers Out	(31,938)	-	-	(96,696)	-	(128,634)
<b>Change in Net Assets</b>	<b>(593,730)</b>	<b>32,543</b>	<b>7,641</b>	<b>93,655</b>	<b>142,305</b>	<b>(317,586)</b>
<b>TOTAL NET ASSETS, January 1</b>	<b>1,097,880</b>	<b>(869,781)</b>	<b>(266,543)</b>	<b>448,296</b>	<b>811,627</b>	<b>1,221,479</b>
<b>TOTAL NET ASSETS, December 31</b>	<b>504,150</b>	<b>(837,238)</b>	<b>(258,902)</b>	<b>541,951</b>	<b>953,932</b>	<b>903,893</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 19

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from Customers	4,048,174	-	31,751	2,117,637	957,136	7,154,698
Receipts from Other Funds for Services Provided	17,030	1,146	-	62,986	505,526	586,688
Payment to Suppliers	(1,244,622)	(3,611)	(6,867)	(1,053,682)	(687,160)	(2,995,942)
Payment to Employees	(2,906,306)	-	-	(966,438)	(462,658)	(4,335,402)
Payment to Other Funds for Services Used	(147,012)	(1,949)	-	(8,495)	(27,460)	(184,916)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(232,736)</b>	<b>(4,414)</b>	<b>24,884</b>	<b>152,008</b>	<b>285,384</b>	<b>225,126</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers In from Other Funds	105,000	339,760	-	-	-	444,760
Transfers Out to Other Funds	(29,863)	-	-	(96,696)	-	(126,559)
Advance Received for Pooled Cash and Investments Overdraft	161,155	-	-	-	-	161,155
Repayment of Advance Received for Pooled Cash and Investments Overdrafts	-	-	(20,942)	-	-	(20,942)
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>236,292</b>	<b>339,760</b>	<b>(20,942)</b>	<b>(96,696)</b>	<b>-</b>	<b>458,414</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from Sale of Capital Assets						
Equipment	2,526	-	-	-	-	2,526
Principal Paid on Debt Maturities						
Revenue Bonds	-	(150,000)	-	-	-	(150,000)
Payments for Acquisition and Construction of Capital Assets						
Land	(650,116)	-	-	-	-	(650,116)
Buildings and Structures	(81,191)	-	-	-	-	(81,191)
Equipment	(220,915)	-	-	-	-	(220,915)
Construction in Progress	-	-	(3,942)	-	-	(3,942)
Interest Paid On						
Revenue Bonds	-	(189,760)	-	-	-	(189,760)
<b>NET CASH PROVIDED (USED) IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(949,696)</b>	<b>(339,760)</b>	<b>(3,942)</b>	<b>-</b>	<b>-</b>	<b>(1,293,398)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest and Dividends Received	23,294	5,035	-	-	-	28,329
Decrease in Fair Value of Investments	(15,736)	(1,078)	-	-	-	(16,814)
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>7,558</b>	<b>3,957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,515</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(938,582)</b>	<b>(457)</b>	<b>-</b>	<b>55,312</b>	<b>285,384</b>	<b>(598,343)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>944,082</b>	<b>86,007</b>	<b>-</b>	<b>581,223</b>	<b>413,757</b>	<b>2,025,069</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>5,500</b>	<b>85,550</b>	<b>-</b>	<b>636,535</b>	<b>699,141</b>	<b>1,426,726</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 19

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>						
Operating Income (Loss)	(432,664)	(117,539)	(3,859)	190,351	142,305	(221,406)
<b>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities</b>						
Depreciation	153,526	114,028	9,147	7,410	98,880	382,991
Increase (Decrease) in Allowance for Uncollectible Accounts/Loans	6,675	(12)	-	-	-	6,663
Non-operating Miscellaneous Other Revenues Received	918	-	-	-	-	918
<b>Changes in Assets and Liabilities</b>						
(Increase) Decrease in						
Accounts Receivable	90,230	12	20,103	-	(6,808)	103,537
Unbilled Accounts	-	-	-	16,405	-	16,405
Due from Other Funds	(11,859)	1,146	-	831	33,423	23,541
Due from Component Units	-	-	-	-	(29,648)	(29,648)
Due from Other Governmental Units	-	-	-	3,000	80,335	83,335
Inventories	(5,764)	-	-	(40,586)	(46,957)	(93,307)
Increase (Decrease) in						
Accrued Salaries Payable	(14,701)	-	-	3,402	4,765	(6,534)
Compensated Absences Payable	57,588	-	-	8,486	(1,956)	64,118
Accounts Payable	(34,899)	-	(387)	(45,778)	11,674	(69,390)
Due to Other Funds	(25,938)	(2,049)	(120)	4,706	680	(22,721)
Due to Other Governmental Units	(15,848)	-	-	3,781	(1,309)	(13,376)
<b>Total Adjustments</b>	<b>199,928</b>	<b>113,125</b>	<b>28,743</b>	<b>(38,343)</b>	<b>143,079</b>	<b>446,532</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(232,736)</b>	<b>(4,414)</b>	<b>24,884</b>	<b>152,008</b>	<b>285,384</b>	<b>225,126</b>
<b>DETAILS OF CASH AND CASH EQUIVALENTS</b>						
Cash and Investments with Treasurer	-	85,550	-	635,685	699,141	1,420,376
Imprest Funds	5,500	-	-	850	-	6,350
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>5,500</b>	<b>85,550</b>	<b>-</b>	<b>636,535</b>	<b>699,141</b>	<b>1,426,726</b>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>						
Capital Assets Purchased on Account						
Land	251,162	-	-	-	-	251,162
Buildings and Structures	474,173	-	-	-	-	474,173
Construction in Progress	-	-	15,329	-	-	15,329
Contribution of Capital Assets from General Capital Assets	1,831	-	-	-	-	1,831
Contribution of Capital Assets from Outside Sources	18,852	-	-	-	-	18,852
Contribution of Capital Assets to General Capital Assets	(2,075)	-	-	-	-	(2,075)
Loss on Retirement of Assets	(130,971)	-	-	-	-	(130,971)

## **Internal Service Funds**

Internal Service funds account for the financing of goods or services provided by one department to other departments or to other governmental units.

**City Attorney - Outside Services** - to account for recoverable legal services rendered to non-city agencies.

**Internal Borrowing** - to account for internal borrowing from the city's cash pool and assets secured to support repayment of loan principal with interest to the pool.

**Purchasing's Value Added Services** - to account for the service provided by the purchasing division to users such as Ramsey County, the City of Saint Paul, and various smaller agencies.

**Real Estate Management** - to account for rents received from occupants of the City Hall Annex and to pay all expenses incurred in operating and maintaining the building.

**Information Systems** - to account for the costs associated with the design and implementation of new information systems.

**City-Wide Data Processing** - to account for information services provided to License, Inspection and Environmental Protection, Planning and Economic Development, and Public Works financed through special funds.

**Equipment Services Fire-Police** - to account for the operations of the Public Safety repair shop.

**Public Works Engineering** - to account for recoverable engineering and professional services rendered by the Department of Public Works.

**Public Works Traffic, Signal and Lighting Maintenance** - to account for costs incurred by city forces to maintain or upgrade traffic sign, street marking, traffic signal, and street lighting infrastructure.

**Asphalt Plant** - to account for the manufacturing of asphalt products.

**Public Works Equipment** - to account for the purchase and repair of most vehicles used by the Department of Public Works.

**Public Works Administration** - to account for the costs of administrative services provided for the divisions of the Department of Public Works.

**Parks and Recreation Special Projects** - to account for materials purchased and design services performed by the Division of Parks and Recreation for other departments' capital funds, and outside parties.

**Parks and Recreation Supply and Maintenance** - to account for all supplies, materials, repair parts, and equipment purchased for use in park and playground maintenance and repair and the recovery of the costs thereof.

**Planning and Economic Development Administration** - to account for administrative operations within the Department of Planning and Economic Development.

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
<b>ASSETS</b>								
Current Assets								
Cash and Investments with Treasuries	111,633	-	745,922	296,530	80,181	-	828,527	3,223,340
Imprest Funds	-	-	150	-	-	-	100	100
Receivables								
Accounts (net of allowance for estimated uncollectibles)	-	-	22,141	-	-	-	130	1,204
Unbilled Accounts	-	-	-	-	-	-	-	33,505
Accrued Interest	-	141,024	-	-	-	-	-	-
Due from Other Funds	85,295	708,076	-	-	-	439,680	190,231	443,492
Due from Component Units	-	-	-	-	-	-	-	-
Due from Other Governmental Units	48,603	-	4,177	-	-	-	9,301	-
Inventories - Materials and Supplies	-	-	-	-	-	-	183,908	-
Prepaid Items	-	-	-	-	-	-	-	3,624,835
<b>Total Current Assets</b>	<b>245,531</b>	<b>849,100</b>	<b>772,390</b>	<b>296,530</b>	<b>80,181</b>	<b>439,680</b>	<b>1,212,197</b>	<b>7,326,476</b>
Non-Current Assets								
Other Assets								
Advance to Other Funds	-	5,602,215	-	-	-	-	-	-
Other Long-Term Loans Receivable	-	10,155,578	-	-	-	-	-	-
<b>Total Other Assets</b>	<b>-</b>	<b>15,757,793</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Assets								
Land	-	-	-	-	-	-	-	32,000
Buildings and Structures	-	-	-	-	-	-	1,152,341	-
Less: Accumulated Depreciation	-	-	-	-	-	-	(651,652)	-
Equipment	17,624	-	20,100	-	-	-	214,322	1,204,858
Less: Accumulated Depreciation	(11,749)	-	(17,082)	-	-	-	(167,992)	(924,703)
<b>Total Capital Assets</b>	<b>5,875</b>	<b>-</b>	<b>3,018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>547,019</b>	<b>312,155</b>
<b>Total Noncurrent Assets</b>	<b>5,875</b>	<b>15,757,793</b>	<b>3,018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>547,019</b>	<b>312,155</b>
<b>TOTAL ASSETS</b>	<b>251,406</b>	<b>16,606,893</b>	<b>775,408</b>	<b>296,530</b>	<b>80,181</b>	<b>439,680</b>	<b>1,759,216</b>	<b>7,638,631</b>
<b>LIABILITIES</b>								
Current Liabilities (Payable from Current Assets)								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	-	-	357,379	-	-
Accrued Salaries Payable	34,796	-	35,514	-	-	67,566	37,749	148,081
Accounts Payable	-	-	2,102	-	-	-	104,745	23,633
Due to Other Funds	7,722	15,069,493	7,886	-	170,000	14,735	9,292	57,131
Due to Component Units	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-	-	-	38
Unearned Revenue	-	-	366,666	-	-	-	-	2,297,587
Compensated Absences Payable	5,514	-	4,818	-	-	-	5,922	27,799
Capital Lease Payable	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-
<b>Total Current Liabilities (Payable from Current Assets)</b>	<b>48,032</b>	<b>15,069,493</b>	<b>416,986</b>	<b>-</b>	<b>170,000</b>	<b>439,680</b>	<b>157,708</b>	<b>2,554,269</b>
Noncurrent Liabilities								
Capital Lease Payable	-	-	-	-	-	-	-	-
Advance from Other Funds	-	-	-	-	340,000	-	-	-
Compensated Absences Payable	61,036	-	86,576	-	-	-	80,534	79,597
<b>Total Noncurrent Liabilities</b>	<b>61,036</b>	<b>-</b>	<b>86,576</b>	<b>-</b>	<b>340,000</b>	<b>-</b>	<b>80,534</b>	<b>79,597</b>
<b>TOTAL LIABILITIES</b>	<b>109,068</b>	<b>15,069,493</b>	<b>503,562</b>	<b>-</b>	<b>510,000</b>	<b>439,680</b>	<b>238,242</b>	<b>2,633,866</b>
<b>NET ASSETS</b>								
Invested in Capital Assets	5,875	-	3,018	-	-	-	547,019	312,155
Unrestricted	136,463	1,537,400	268,828	296,530	(429,819)	-	973,955	4,692,610
<b>TOTAL NET ASSETS</b>	<b>142,338</b>	<b>1,537,400</b>	<b>271,846</b>	<b>296,530</b>	<b>(429,819)</b>	<b>-</b>	<b>1,520,974</b>	<b>5,004,765</b>

continued



City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
December 31, 2004

Schedule 20

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
<b>ASSETS</b>								
Current Assets								
Cash and Investments with Treasury	791,385	612,578	244,900	1,636,819	121,864	562,245	1,716,012	10,971,936
Imprest Funds	150	50	-	-	-	-	350	900
Receivables								
Accounts (net of allowance for estimated uncollectibles)	217,479	64,265	-	19,650	-	6,000	30	330,899
Unbilled Accounts	-	-	-	-	-	-	-	33,505
Accrued Interest	-	-	-	-	-	-	-	141,024
Due from Other Funds	296,940	16,848	1,114,000	44,843	289,785	41,423	216,196	3,886,809
Due from Component Units	-	2,239	18,226	21,360	-	-	-	41,825
Due from Other Governmental Units	53,483	12,439	14,219	-	-	11,387	11,636	165,245
Inventories - Materials and Supplies	890,597	199,269	529,016	-	-	153,336	-	1,956,126
Prepaid Items	-	-	12,315	-	-	-	-	3,637,150
<b>Total Current Assets</b>	<b>2,250,034</b>	<b>907,688</b>	<b>1,932,676</b>	<b>1,722,672</b>	<b>411,649</b>	<b>774,391</b>	<b>1,944,224</b>	<b>21,165,419</b>
Non-Current Assets								
Other Assets								
Advance to Other Funds	-	-	-	-	-	-	-	5,602,215
Other Long-Term Loans Receivable	-	-	-	-	-	-	-	10,155,578
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,757,793</b>
Capital Assets								
Land	-	23,665	25,243	-	-	-	-	80,908
Buildings and Structures	59,649	697,930	1,678,616	3,168,177	-	15,608	-	6,772,321
Less: Accumulated Depreciation	(21,429)	(667,012)	(1,173,295)	(937,196)	-	(173)	-	(3,450,757)
Equipment	660,848	358,251	19,883,951	2,148,938	53,082	728,293	147,650	25,437,917
Less: Accumulated Depreciation	(585,698)	(216,968)	(14,130,934)	(1,385,153)	(50,726)	(388,336)	(117,377)	(17,996,718)
<b>Total Capital Assets</b>	<b>113,370</b>	<b>195,866</b>	<b>6,283,581</b>	<b>2,994,766</b>	<b>2,356</b>	<b>355,392</b>	<b>30,273</b>	<b>10,843,671</b>
<b>Total Noncurrent Assets</b>	<b>113,370</b>	<b>195,866</b>	<b>6,283,581</b>	<b>2,994,766</b>	<b>2,356</b>	<b>355,392</b>	<b>30,273</b>	<b>26,601,464</b>
<b>TOTAL ASSETS</b>	<b>2,363,404</b>	<b>1,103,554</b>	<b>8,216,257</b>	<b>4,717,438</b>	<b>414,005</b>	<b>1,129,783</b>	<b>1,974,497</b>	<b>47,766,883</b>
<b>LIABILITIES</b>								
Current Liabilities (Payable from Current Assets)								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	-	-	-	-	357,379
Accrued Salaries Payable	160,247	13,618	65,195	117,543	45,587	21,910	282,656	1,030,462
Accounts Payable	53,590	39,761	95,875	78,958	4,008	18,304	25,722	446,698
Due to Other Funds	233,554	3,504	26,922	215,711	10,722	5,316	769,019	16,601,007
Due to Component Units	7,412	-	-	-	-	-	-	7,412
Due to Other Governmental Units	-	129	-	-	-	-	915	1,082
Unearned Revenue	-	-	-	-	-	-	-	2,664,253
Compensated Absences Payable	14,376	1,623	9,289	16,893	8,197	4,177	42,459	141,067
Capital Lease Payable	-	-	-	116,679	-	-	-	116,679
Accrued Interest Payable	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	34,495	-	-	-	34,495
<b>Total Current Liabilities</b> <b>(Payable from Current Assets)</b>	<b>469,179</b>	<b>58,635</b>	<b>197,281</b>	<b>580,279</b>	<b>68,514</b>	<b>49,707</b>	<b>1,120,771</b>	<b>21,400,534</b>
Noncurrent Liabilities								
Capital Lease Payable	-	-	-	2,299,779	-	-	-	2,299,779
Advance from Other Funds	343,175	-	-	69,600	-	-	-	752,775
Compensated Absences Payable	113,931	31,727	98,979	325,023	137,422	34,749	623,354	1,672,928
<b>Total Noncurrent Liabilities</b>	<b>457,106</b>	<b>31,727</b>	<b>98,979</b>	<b>2,694,402</b>	<b>137,422</b>	<b>34,749</b>	<b>623,354</b>	<b>4,725,482</b>
<b>TOTAL LIABILITIES</b>	<b>926,285</b>	<b>90,362</b>	<b>296,260</b>	<b>3,274,681</b>	<b>205,936</b>	<b>84,456</b>	<b>1,744,125</b>	<b>26,126,016</b>
<b>NET ASSETS</b>								
Invested in Capital Assets	113,370	195,866	6,283,581	472,108	2,356	355,392	30,273	8,321,013
Unrestricted	1,323,749	817,326	1,636,416	970,649	205,713	689,935	200,099	13,319,854
<b>TOTAL NET ASSETS</b>	<b>1,437,119</b>	<b>1,013,192</b>	<b>7,919,997</b>	<b>1,442,757</b>	<b>208,069</b>	<b>1,045,327</b>	<b>230,372</b>	<b>21,640,867</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 21

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
<b>OPERATING REVENUES</b>								
Fees, Sales and Services	723,460	-	911,001	193,181	-	1,511,424	2,319,177	5,863,014
Rents and Leases	-	-	-	-	-	-	-	-
Interest Earned on Loans	-	838,486	-	-	-	-	-	-
Miscellaneous	74,491	-	-	-	160,575	-	-	330
<b>Total Operating Revenues</b>	<b>797,951</b>	<b>838,486</b>	<b>911,001</b>	<b>193,181</b>	<b>160,575</b>	<b>1,511,424</b>	<b>2,319,177</b>	<b>5,863,344</b>
<b>OPERATING EXPENSES</b>								
Cost of Merchandise Sold	-	-	-	-	-	-	-	-
Salaries	585,422	-	612,420	-	-	1,087,782	712,815	3,157,491
Employee Fringe Benefits	199,277	-	210,618	-	-	344,051	239,970	1,017,128
Services	41,583	-	61,394	18,006	-	79,591	88,445	2,310,312
Materials and Supplies	14,809	-	13,396	-	-	-	1,107,339	139,379
Depreciation	5,875	-	1,509	-	-	-	37,727	183,384
Bad Debts	-	-	-	-	-	-	-	-
Miscellaneous	-	496,966	-	4,812	-	-	-	3,660
<b>Total Operating Expenses</b>	<b>846,966</b>	<b>496,966</b>	<b>899,337</b>	<b>22,818</b>	<b>-</b>	<b>1,511,424</b>	<b>2,186,296</b>	<b>6,811,354</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(49,015)</b>	<b>341,520</b>	<b>11,664</b>	<b>170,363</b>	<b>160,575</b>	<b>-</b>	<b>132,881</b>	<b>(948,010)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>								
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Miscellaneous Other Revenue (Expense)	-	-	-	-	-	-	-	-
Interest Expense on Capital Lease	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>(49,015)</b>	<b>341,520</b>	<b>11,664</b>	<b>170,363</b>	<b>160,575</b>	<b>-</b>	<b>132,881</b>	<b>(948,010)</b>
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	22,954	-	4,913	2,744,550	-	-	-	434,167
Transfers Out	-	-	-	(3,500,780)	-	-	-	(76,979)
<b>Change in Net Assets</b>	<b>(26,061)</b>	<b>341,520</b>	<b>16,577</b>	<b>(585,867)</b>	<b>160,575</b>	<b>-</b>	<b>132,881</b>	<b>(590,822)</b>
<b>TOTAL NET ASSETS, January 1</b>	<b>168,399</b>	<b>1,195,880</b>	<b>255,269</b>	<b>882,397</b>	<b>(590,394)</b>	<b>-</b>	<b>1,388,093</b>	<b>5,595,587</b>
<b>TOTAL NET ASSETS, December 31</b>	<b>142,338</b>	<b>1,537,400</b>	<b>271,846</b>	<b>296,530</b>	<b>(429,819)</b>	<b>-</b>	<b>1,520,974</b>	<b>5,004,765</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
 EXPENSES AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
 For the Fiscal Year Ended December 31, 2004

Schedule 21

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
<b>OPERATING REVENUES</b>								
Fees, Sales and Services	3,234,784	1,800,015	4,620,747	3,595,007	1,249,673	1,297,547	7,955,703	35,274,733
Rents and Leases	-	-	-	1,385,495	-	-	-	1,385,495
Interest Earned on Loans	-	-	-	-	-	-	-	838,486
Miscellaneous	526,418	-	7,516	1,729	-	17,678	20	788,757
<b>Total Operating Revenues</b>	<b>3,761,202</b>	<b>1,800,015</b>	<b>4,628,263</b>	<b>4,982,231</b>	<b>1,249,673</b>	<b>1,315,225</b>	<b>7,955,723</b>	<b>38,287,471</b>
<b>OPERATING EXPENSES</b>								
Cost of Merchandise Sold	-	-	1,397,956	-	-	391,428	-	1,789,384
Salaries	2,759,296	217,470	1,120,251	2,095,935	828,410	413,229	4,936,931	18,527,452
Employee Fringe Benefits	1,316,166	63,604	375,607	812,974	283,457	129,582	1,608,430	6,600,864
Services	1,361,258	83,606	624,595	1,247,319	132,265	139,639	1,064,182	7,252,195
Materials and Supplies	1,228,376	1,451,122	145,580	516,954	4,356	23,062	42,634	4,687,007
Depreciation	18,758	17,715	1,296,472	415,454	2,819	95,877	21,774	2,097,364
Bad Debts	32,784	73,555	-	-	-	-	-	106,339
Miscellaneous	519	-	175	10,199	-	-	2,012	518,343
<b>Total Operating Expenses</b>	<b>6,717,157</b>	<b>1,907,072</b>	<b>4,960,636</b>	<b>5,098,835</b>	<b>1,251,307</b>	<b>1,192,817</b>	<b>7,675,963</b>	<b>41,578,948</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(2,955,955)</b>	<b>(107,057)</b>	<b>(332,373)</b>	<b>(116,604)</b>	<b>(1,634)</b>	<b>122,408</b>	<b>279,760</b>	<b>(3,291,477)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>								
Intergovernmental Revenue	2,186,028	-	-	-	-	-	-	2,186,028
Gain on Sale of Assets	-	-	19,976	-	-	1,217	-	21,193
Miscellaneous Other Revenue (Expense)	12,509	-	1,307	-	-	-	-	13,816
Interest Expense on Capital Lease	-	-	-	(141,151)	-	-	-	(141,151)
Loss on Sale of Assets	-	-	(3,718)	-	-	-	-	(3,718)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>2,198,537</b>	<b>-</b>	<b>17,565</b>	<b>(141,151)</b>	<b>-</b>	<b>1,217</b>	<b>-</b>	<b>2,076,168</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>(757,418)</b>	<b>(107,057)</b>	<b>(314,808)</b>	<b>(257,755)</b>	<b>(1,634)</b>	<b>123,625</b>	<b>279,760</b>	<b>(1,215,309)</b>
Capital Contributions	-	-	-	3,187,873	-	-	-	3,187,873
Transfers In	400,000	-	-	584,470	-	-	-	4,191,054
Transfers Out	(49,663)	-	-	(2,803,733)	-	(8,826)	(28,829)	(6,468,810)
<b>Change in Net Assets</b>	<b>(407,081)</b>	<b>(107,057)</b>	<b>(314,808)</b>	<b>710,855</b>	<b>(1,634)</b>	<b>114,799</b>	<b>250,931</b>	<b>(305,192)</b>
<b>TOTAL NET ASSETS, January 1</b>	<b>1,844,200</b>	<b>1,120,249</b>	<b>8,234,805</b>	<b>731,902</b>	<b>209,703</b>	<b>930,528</b>	<b>(20,559)</b>	<b>21,946,059</b>
<b>TOTAL NET ASSETS, December 31</b>	<b>1,437,119</b>	<b>1,013,192</b>	<b>7,919,997</b>	<b>1,442,757</b>	<b>208,069</b>	<b>1,045,327</b>	<b>230,372</b>	<b>21,640,867</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 22

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from Loan Recipients and Other Customers	431,292	1,558,882	707,416	9,298	160,575	-	138,938	67,998
Receipts from Other Funds for Services Provided	352,055	-	535,410	194,310	-	1,393,833	2,200,215	5,310,897
Other Operating Receipts	-	-	-	77,712	-	-	-	330
Payment to Suppliers	(54,583)	-	(68,892)	(72,904)	-	-	(1,203,608)	(1,100,296)
Payment to Employees	(768,022)	-	(814,573)	(105,295)	-	(1,447,519)	(946,437)	(4,140,444)
Payment to Other Funds for Services Used	(1,241)	(496,966)	(5,594)	(7,534)	-	(79,591)	(13,646)	(1,102,945)
Other Operating Payments	-	-	-	-	-	-	-	(61)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(40,499)</b>	<b>1,061,916</b>	<b>353,767</b>	<b>95,587</b>	<b>160,575</b>	<b>(133,277)</b>	<b>175,462</b>	<b>(964,521)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
Transfers In from Other Funds	26,404	-	4,913	-	-	-	-	434,167
Transfers Out to Other Funds	-	-	-	(312,908)	-	-	-	(76,979)
Operating Grants Received	-	-	-	-	-	-	-	-
Advance Received from Other Funds	-	15,069,491	-	-	-	-	-	-
Advance Received for Pooled Cash and Investments Overdraft	-	-	-	-	-	133,277	-	-
Repayment of Advance Received from Other Funds	-	(16,131,407)	-	-	(170,000)	-	-	-
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>26,404</b>	<b>(1,061,916)</b>	<b>4,913</b>	<b>(312,908)</b>	<b>(170,000)</b>	<b>133,277</b>	<b>-</b>	<b>357,188</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Proceeds from Sale of Capital Assets								
Equipment	-	-	-	-	-	-	-	-
Principal Paid on Debt Maturities								
Capital Lease	-	-	-	-	-	-	-	-
Payments for Acquisition and Construction of Capital Assets								
Buildings and Structures	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	(73,206)
Interest Paid On								
Capital Lease	-	-	-	(36,069)	-	-	-	-
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36,069)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(73,206)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(14,095)</b>	<b>-</b>	<b>358,680</b>	<b>(253,390)</b>	<b>(9,425)</b>	<b>-</b>	<b>175,462</b>	<b>(680,539)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>125,728</b>	<b>-</b>	<b>387,392</b>	<b>549,920</b>	<b>89,606</b>	<b>-</b>	<b>653,165</b>	<b>3,903,979</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>111,633</b>	<b>-</b>	<b>746,072</b>	<b>296,530</b>	<b>80,181</b>	<b>-</b>	<b>828,627</b>	<b>3,223,440</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 22

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>								
Operating Income (Loss)	(49,015)	341,520	11,664	170,363	160,575	-	132,881	(948,010)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities								
Depreciation	5,875	-	1,509	-	-	-	37,727	183,384
Increase (Decrease) in Allowance for Uncollectible Accounts	-	(48,757)	-	(1,183)	-	-	-	(8,495)
Non-operating Miscellaneous Other Revenue Received	-	-	-	-	-	-	-	-
Changes in Assets and Liabilities								
(Increase) Decrease in								
Accounts Receivable	-	-	(22,141)	10,481	-	-	-	902
Unbilled Accounts Receivable	-	-	18,624	-	-	-	181	7,189
Notes and Loans Receivable	-	947,963	-	-	-	-	-	-
Accrued Interest Receivable	-	(178,810)	-	-	-	-	-	-
Due from Other Funds	(30,985)	-	-	78,841	-	(117,591)	28,938	(381,636)
Due from Component Units	-	-	-	-	-	-	-	5,119
Due from Other Governmental Units	16,381	-	257,669	-	-	-	(9,143)	11,366
Inventories	-	-	-	-	-	-	(8,413)	-
Prepaid Items	-	-	-	8,982	-	-	-	688,997
Increase (Decrease) in								
Accrued Salaries Payable	8,020	-	7,930	(23,083)	-	29,027	3,003	29,049
Compensated Absences Payable	8,657	-	534	(82,212)	-	(50,355)	3,345	5,125
Accounts Payable	(500)	-	(859)	(57,092)	-	-	(8,552)	(436,277)
Due to Other Funds	1,068	-	1,163	(8,314)	-	5,642	(4,505)	(1,259)
Due to Component Units	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	(1,196)	-	-	-	(1,412)
Unearned Revenue	-	-	77,674	-	-	-	-	(118,563)
<b>Total Adjustments</b>	<b>8,516</b>	<b>720,396</b>	<b>342,103</b>	<b>(74,776)</b>	<b>-</b>	<b>(133,277)</b>	<b>42,581</b>	<b>(16,511)</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(40,499)</b>	<b>1,061,916</b>	<b>353,767</b>	<b>95,587</b>	<b>160,575</b>	<b>(133,277)</b>	<b>175,462</b>	<b>(964,521)</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS</b>								
Cash and Investments with Treasurer	111,633	-	745,922	296,530	80,181	-	828,527	3,223,340
Imprest Funds	-	-	150	-	-	-	100	100
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>111,633</b>	<b>-</b>	<b>746,072</b>	<b>296,530</b>	<b>80,181</b>	<b>-</b>	<b>828,627</b>	<b>3,223,440</b>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>								
Capital Assets Purchased on Account								
Equipment	-	-	-	-	-	-	-	-
Contributions of Capital Assets	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 22

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from Loan Recipients and Other Customers	1,267,689	689,186	80,116	113,513	21,685	90,037	463,047	5,799,672
Receipts from Other Funds for Services Provided	2,659,541	1,030,548	4,140,086	4,782,865	1,222,137	1,300,383	8,192,595	33,314,875
Other Operating Receipts	-	-	31,516	-	-	12,501	-	122,059
Payment to Suppliers	(1,578,722)	(1,462,904)	(1,931,567)	(985,389)	(119,264)	(501,359)	(367,646)	(9,447,134)
Payment to Employees	(3,999,842)	(266,873)	(1,467,649)	(2,661,028)	(1,105,402)	(550,786)	(6,570,475)	(24,844,345)
Payment to Other Funds for Services Used	(824,875)	(50,537)	(351,430)	(725,533)	(19,253)	(66,398)	(749,580)	(4,495,123)
Other Operating Payments	-	-	-	-	-	-	-	(61)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(2,476,209)</b>	<b>(60,580)</b>	<b>501,072</b>	<b>524,428</b>	<b>(97)</b>	<b>284,378</b>	<b>967,941</b>	<b>449,943</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
Transfers In from Other Funds	400,000	-	-	584,470	-	-	-	1,449,954
Transfers Out to Other Funds	(49,662)	-	-	(59,184)	-	(8,826)	(28,829)	(536,388)
Operating Grants Received	2,186,028	-	-	-	-	-	-	2,186,028
Advance Received from Other Funds	-	-	-	-	-	-	-	15,069,491
Advance Received for Pooled Cash and Investments Overdraft	-	-	-	-	-	-	-	133,277
Repayment of Advance Received from Other Funds	-	-	-	(111,600)	-	-	-	(16,413,007)
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>2,536,366</b>	<b>-</b>	<b>-</b>	<b>413,686</b>	<b>-</b>	<b>(8,826)</b>	<b>(28,829)</b>	<b>1,889,355</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Proceeds from Sale of Capital Assets								
Equipment	-	-	22,694	-	-	1,216	-	23,910
Principal Paid on Debt Maturities								
Capital Lease	-	-	-	(110,292)	-	-	-	(110,292)
Payments for Acquisition and Construction of Capital Assets								
Buildings and Structures	-	-	-	(14,820)	-	(15,608)	-	(30,428)
Equipment	(19,620)	-	(1,016,539)	(145,333)	-	(141,592)	(7,445)	(1,403,735)
Interest Paid On								
Capital Lease	-	-	-	(106,656)	-	-	-	(142,725)
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(19,620)</b>	<b>-</b>	<b>(993,845)</b>	<b>(377,101)</b>	<b>-</b>	<b>(155,984)</b>	<b>(7,445)</b>	<b>(1,663,270)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>40,537</b>	<b>(60,580)</b>	<b>(492,773)</b>	<b>561,013</b>	<b>(97)</b>	<b>119,568</b>	<b>931,667</b>	<b>676,028</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>750,998</b>	<b>673,208</b>	<b>737,673</b>	<b>1,075,806</b>	<b>121,961</b>	<b>442,677</b>	<b>784,695</b>	<b>10,296,808</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>791,535</b>	<b>612,628</b>	<b>244,900</b>	<b>1,636,819</b>	<b>121,864</b>	<b>562,245</b>	<b>1,716,362</b>	<b>10,972,836</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 22

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>								
Operating Income (Loss)	(2,955,955)	(107,057)	(332,373)	(116,604)	(1,634)	122,408	279,760	(3,291,477)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities								
Depreciation	18,758	17,715	1,296,472	415,454	2,819	95,877	21,774	2,097,364
Increase (Decrease) in Allowance for Uncollectible Accounts	23,170	73,555	-	-	-	-	-	38,290
Non-operating Miscellaneous Other Revenue Received	12,509	-	1,306	-	-	-	-	13,815
Changes in Assets and Liabilities								
(Increase) Decrease in								
Accounts Receivable	(129,245)	(52,089)	-	(19,649)	6,451	(4,821)	4,000	(206,111)
Unbilled Accounts Receivable	7,574	-	-	-	-	-	-	33,568
Notes and Loans Receivable	-	-	-	-	-	-	-	947,963
Accrued Interest Receivable	-	-	-	-	-	-	-	(178,810)
Due from Other Funds	317,474	(16,730)	(374,637)	(44,843)	(12,301)	99,970	68,297	(385,203)
Due from Component Units	2,796	(2,239)	(11,140)	(21,360)	-	(7,453)	-	(34,277)
Due from Other Governmental Units	(35,465)	(9,222)	7,926	-	-	-	4,018	243,530
Inventories	88,343	(11,328)	(51,775)	-	-	-	-	16,827
Prepaid Items	-	-	(2,667)	-	-	2,616	-	697,928
Increase (Decrease) in								
Accrued Salaries Payable	46,791	13,619	11,030	61,767	6,621	(984)	32,394	225,184
Compensated Absences Payable	28,829	582	17,179	186,114	(157)	(6,991)	(57,507)	53,143
Accounts Payable	(14,111)	30,480	(55,940)	60,274	117	1,832	9,015	(471,613)
Due to Other Funds	104,912	2,005	(4,309)	3,275	(2,013)	(14,152)	615,330	698,843
Due to Component Units	7,411	-	-	-	-	-	-	7,411
Due to Other Governmental Units	-	129	-	-	-	(3,924)	(9,140)	(15,543)
Unearned Revenue	-	-	-	-	-	-	-	(40,889)
<b>Total Adjustments</b>	<b>479,746</b>	<b>46,477</b>	<b>833,445</b>	<b>641,032</b>	<b>1,537</b>	<b>161,970</b>	<b>688,181</b>	<b>3,741,420</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(2,476,209)</b>	<b>(60,580)</b>	<b>501,072</b>	<b>524,428</b>	<b>(97)</b>	<b>284,378</b>	<b>967,941</b>	<b>449,943</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS</b>								
Cash and Investments with Treasurer	791,385	612,578	244,900	1,636,819	121,864	562,245	1,716,012	10,971,936
Imprest Funds	150	50	-	-	-	-	350	900
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>791,535</b>	<b>612,628</b>	<b>244,900</b>	<b>1,636,819</b>	<b>121,864</b>	<b>562,245</b>	<b>1,716,362</b>	<b>10,972,836</b>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>								
Capital Assets Purchased on Account								
Equipment	-	-	19,738	-	-	-	-	19,738
Contributions of Capital Assets	-	-	-	3,187,873	-	-	-	3,187,873
Loss on Sale of Assets	-	-	(3,718)	-	-	-	-	(3,718)

**This page left blank intentionally**



## **Fiduciary Funds**

### **Agency Funds**

Agency funds account for assets held in a custodial capacity for others and/or other funds.

**Employee Withholding** - to account for monies withheld from employees' salaries and remitted to governmental and outside agencies.

**Miscellaneous** - to account for proceeds from Comcast for distribution relating to the city's Cable Access Program and to account for taxes levied and collected by Ramsey County and remitted to the Port Authority of the City of Saint Paul.

**Unclaimed Property** - to account for outstanding checks, which have been written off and are being held under the Minnesota Uniform Disposition of Unclaimed Property Act.

**Suspense** - to account for receipts and disbursements for which proper accounting cannot be made at time of transaction.

**Minnesota Selective Excise Tax Collection** - to account for receipts and disbursements of sales tax as required by the Tax Reform and Relief Act.

**Building Permits - State Surcharge** - to account for city collection of building permit surcharge.

**Confiscated and Unclaimed Monies** - to account for cash received by the Police Department that is lost, unclaimed, or contraband collected during the course of Police business.

**Arbitrage Rebate** - to account for the arbitrage rebate due to the Federal Government on the city's bond issues.

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**ALL AGENCY FUNDS**  
December 31, 2004

Schedule 23

	<u>Employee Withholding</u>	<u>Miscellaneous</u>	<u>Unclaimed Property</u>	<u>Suspense</u>	<u>Minnesota Selective Excise Tax Collection</u>	<u>Building Permits State Surcharge</u>	<u>Confiscated and Unclaimed Monies</u>	<u>Arbitrage Rebate</u>	<u>Total</u>
<b>ASSETS</b>									
Cash and Investments with Treasurer	539,176	-	28,781	100,000	24,276	20,177	843,644	545,723	2,101,777
Receivables									
Property Taxes - Due from Ramsey County	-	5,682	-	-	-	-	-	-	5,682
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	12,283	-	-	-	12,283
Accrued Interest	-	-	-	-	-	-	-	5,464	5,464
Due from Other Funds	-	-	-	-	5,054	-	-	280,000	285,054
Due from Other Governmental Units	-	-	-	-	1,151	-	555	-	1,706
<b>TOTAL ASSETS</b>	<u>539,176</u>	<u>5,682</u>	<u>28,781</u>	<u>100,000</u>	<u>42,764</u>	<u>20,177</u>	<u>844,199</u>	<u>831,187</u>	<u>2,411,966</u>
<b>LIABILITIES</b>									
Accounts Payable	218,500	5,682	-	100,000	-	16	844,199	-	1,168,397
Due to Other Governmental Units	<u>320,676</u>	<u>-</u>	<u>28,781</u>	<u>-</u>	<u>42,764</u>	<u>20,161</u>	<u>-</u>	<u>831,187</u>	<u>1,243,569</u>
<b>TOTAL LIABILITIES</b>	<u>539,176</u>	<u>5,682</u>	<u>28,781</u>	<u>100,000</u>	<u>42,764</u>	<u>20,177</u>	<u>844,199</u>	<u>831,187</u>	<u>2,411,966</u>

City of Saint Paul, Minnesota  
**STATEMENT OF CHANGES IN ASSETS  
 AND LIABILITIES - ALL AGENCY FUNDS**  
 For the Fiscal Year Ended December 31, 2004

Schedule 24

	Employee Withholding				Miscellaneous				Unclaimed Property			
	01/01/04	Increase	Decrease	12/31/04	01/01/04	Increase	Decrease	12/31/04	01/01/04	Increase	Decrease	12/31/04
<b>ASSETS</b>												
Cash and Investments with Treasurer	485,666	40,592,563	40,539,053	539,176	-	-	-	-	9,794	43,118	24,131	28,781
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	16,377	5,682	16,377	5,682	-	-	-	-
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>485,666</u>	<u>40,592,563</u>	<u>40,539,053</u>	<u>539,176</u>	<u>16,377</u>	<u>5,682</u>	<u>16,377</u>	<u>5,682</u>	<u>9,794</u>	<u>43,118</u>	<u>24,131</u>	<u>28,781</u>
<b>LIABILITIES</b>												
Accounts Payable	167,077	7,977,172	7,925,749	218,500	16,377	1,319,933	1,330,628	5,682	-	-	-	-
Due To Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governmental Units	<u>318,589</u>	<u>8,383,482</u>	<u>8,381,395</u>	<u>320,676</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,794</u>	<u>43,118</u>	<u>24,131</u>	<u>28,781</u>
<b>TOTAL LIABILITIES</b>	<u>485,666</u>	<u>16,360,654</u>	<u>16,307,144</u>	<u>539,176</u>	<u>16,377</u>	<u>1,319,933</u>	<u>1,330,628</u>	<u>5,682</u>	<u>9,794</u>	<u>43,118</u>	<u>24,131</u>	<u>28,781</u>

continued

City of Saint Paul, Minnesota  
**STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 24

	Suspense				Minnesota Selective Excise Tax Collection				Building Permits State Surcharge			
	01/01/04	Increase	Decrease	12/31/04	01/01/04	Increase	Decrease	12/31/04	01/01/04	Increase	Decrease	12/31/04
<b>ASSETS</b>												
Cash and Investments with Treasurer	94,920	173,453	168,373	100,000	36,441	494,028	506,193	24,276	17,498	222,642	219,963	20,177
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	-	-	-	-	-	-	-	-
Accounts (net of allowance for												
estimated uncollectibles)	-	-	-	-	7,472	51,785	46,974	12,283	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	9,527	5,054	9,527	5,054	-	-	-	-
Due from Other Governmental Units	-	-	-	-	791	1,151	791	1,151	-	-	-	-
<b>TOTAL ASSETS</b>	<u>94,920</u>	<u>173,453</u>	<u>168,373</u>	<u>100,000</u>	<u>54,231</u>	<u>552,018</u>	<u>563,485</u>	<u>42,764</u>	<u>17,498</u>	<u>222,642</u>	<u>219,963</u>	<u>20,177</u>
<b>LIABILITIES</b>												
Accounts Payable	94,920	128,529	123,449	100,000	-	-	-	-	-	564	548	16
Due To Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	54,231	510,066	521,533	42,764	17,498	239,447	236,784	20,161
<b>TOTAL LIABILITIES</b>	<u>94,920</u>	<u>128,529</u>	<u>123,449</u>	<u>100,000</u>	<u>54,231</u>	<u>510,066</u>	<u>521,533</u>	<u>42,764</u>	<u>17,498</u>	<u>240,011</u>	<u>237,332</u>	<u>20,177</u>

continued

City of Saint Paul, Minnesota  
**STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS**  
For the Fiscal Year Ended December 31, 2004

Schedule 24

	Confiscated and Unclaimed Monies				Arbitrage Rebate				Total			
	01/01/04	Increase	Decrease	12/31/04	01/01/04	Increase	Decrease	12/31/04	01/01/04	Increase	Decrease	12/31/04
<b>ASSETS</b>												
Cash and Investments with Treasurer	797,506	372,594	326,456	843,644	885,591	22,464	362,332	545,723	2,327,416	41,920,862	42,146,501	2,101,777
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	-	-	-	-	16,377	5,682	16,377	5,682
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	7,472	51,785	46,974	12,283
Accrued Interest	-	-	-	-	6,549	5,464	6,549	5,464	6,549	5,464	6,549	5,464
Due from Other Funds	-	-	-	-	-	280,000	-	280,000	9,527	285,054	9,527	285,054
Due from Other Governmental Units	-	555	-	555	-	-	-	-	791	1,706	791	1,706
<b>TOTAL ASSETS</b>	<u>797,506</u>	<u>373,149</u>	<u>326,456</u>	<u>844,199</u>	<u>892,140</u>	<u>307,928</u>	<u>368,881</u>	<u>831,187</u>	<u>2,368,132</u>	<u>42,270,553</u>	<u>42,226,719</u>	<u>2,411,966</u>
<b>LIABILITIES</b>												
Accounts Payable	797,506	346,383	299,690	844,199	-	-	-	-	1,075,880	9,772,581	9,680,064	1,168,397
Due To Other Funds	-	84,211	84,211	-	-	-	-	-	-	84,211	84,211	-
Due to Other Governmental Units	-	-	-	-	892,140	307,928	368,881	831,187	1,292,252	9,484,041	9,532,724	1,243,569
<b>TOTAL LIABILITIES</b>	<u>797,506</u>	<u>430,594</u>	<u>383,901</u>	<u>844,199</u>	<u>892,140</u>	<u>307,928</u>	<u>368,881</u>	<u>831,187</u>	<u>2,368,132</u>	<u>19,340,833</u>	<u>19,296,999</u>	<u>2,411,966</u>

**This page left blank intentionally**